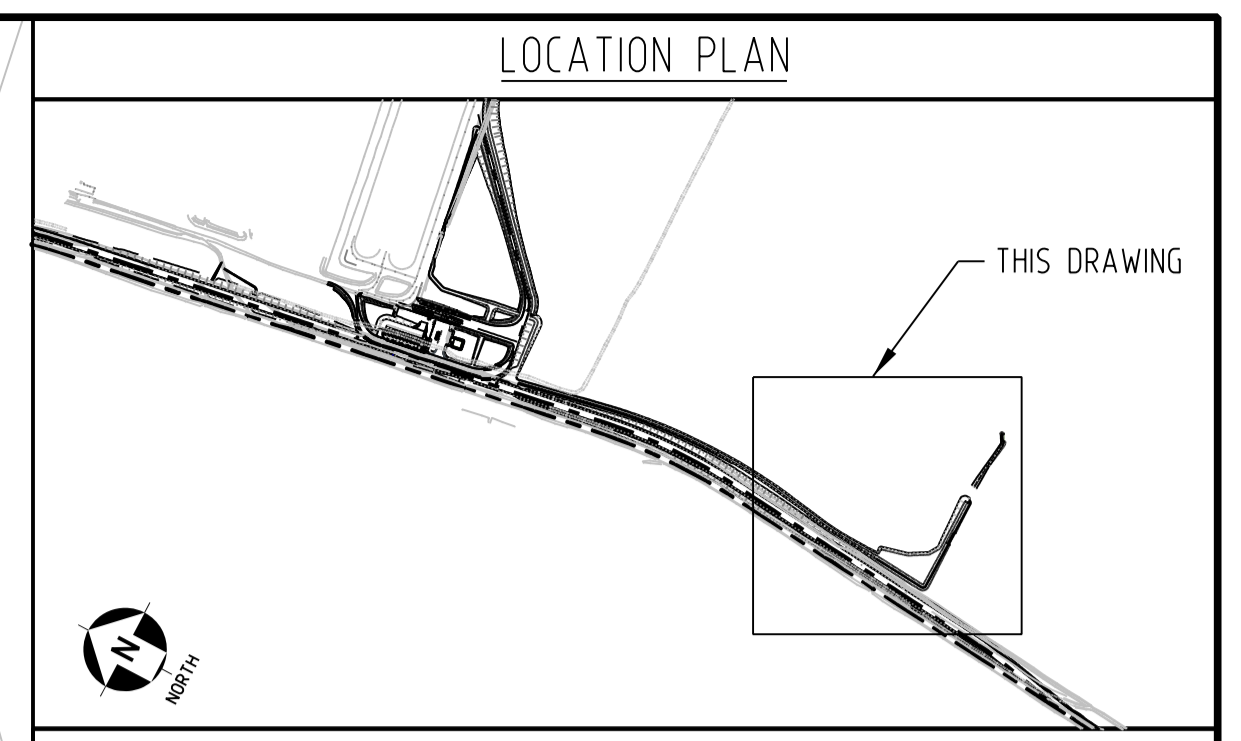
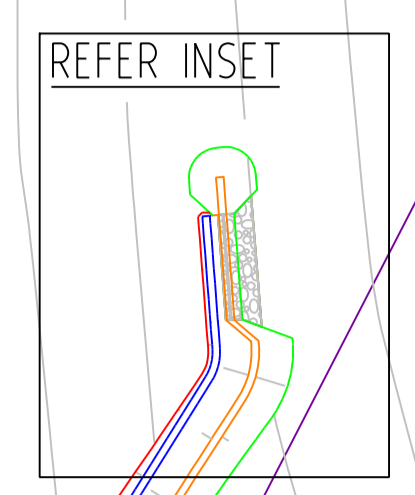


INSET
SCALE 1:100

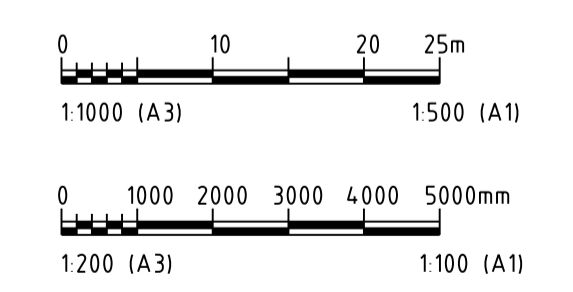


LEGEND

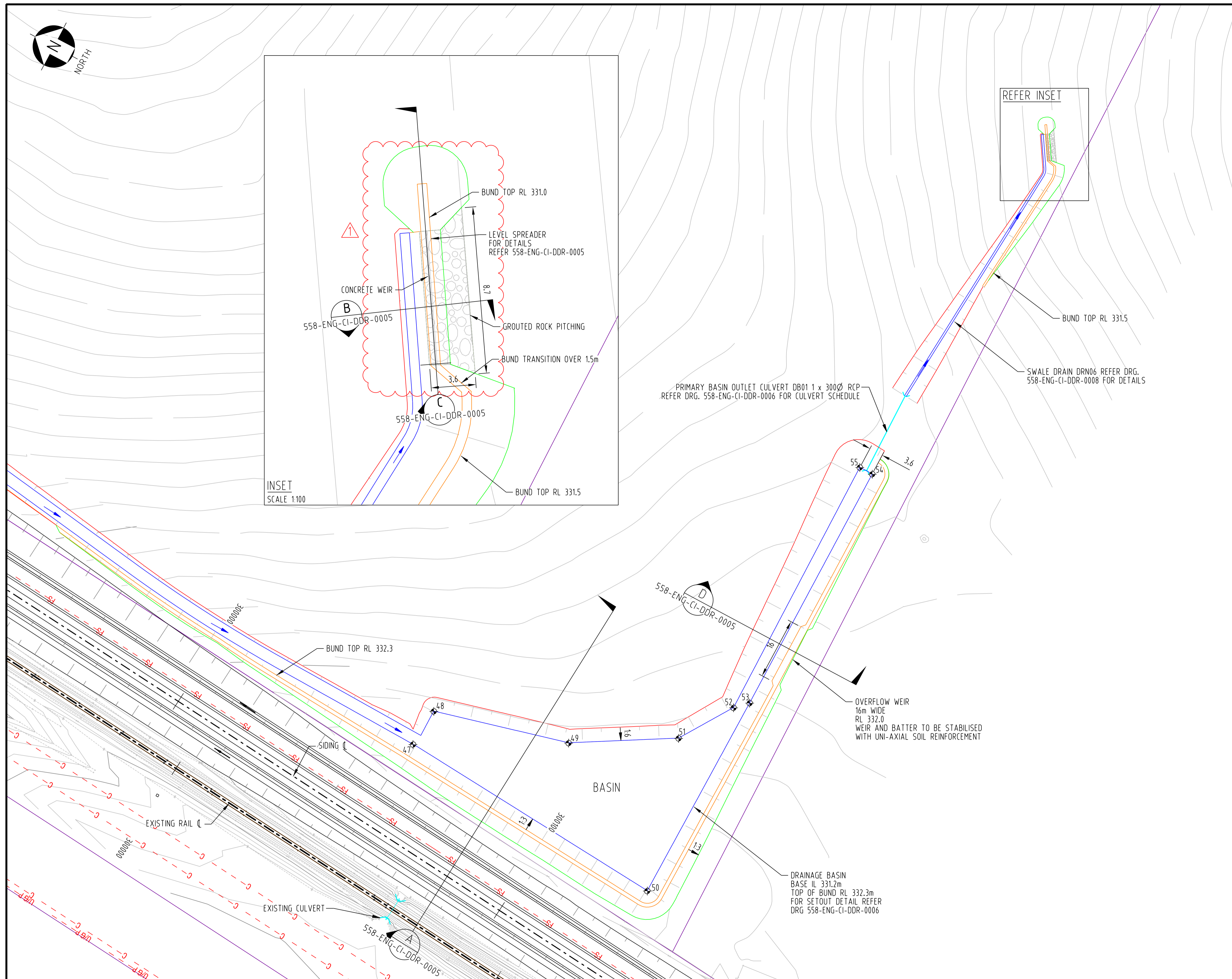
- CADASTRAL BOUNDARIES
- SWALE DRAIN
- SIDING RAIL CHAINAGES
- UNDERGROUND POWER LINES (EXISTING)
- INDICATIVE FIBRE OPTIC CABLES (EXISTING)
- UNDERGROUND COMMS CABLES (EXISTING)
- UNDERGROUND WATER PIPES (EXISTING)
- CULVERT
- DRAINAGE FLOW DIRECTION
- MAJOR CONTOUR (1m)
- MINOR CONTOUR (0.2m)
- REINFORCED TURF
- TOP OF BUND
- EARTHWORKS - CUT
- EARTHWORKS - FILL
- MIN 0.2m THICK GROUDED ROCK PITCHING (MINIMUM ROCK SIZE OF 100mm).
- PT1 SETOUT POINT

NOTES

1. ALL DIMENSIONS ARE IN METRES (m) UNLESS NOTED OTHERWISE.
2. REFER DRG. 558-ENG-RL-DGA-0001 FOR GENERAL NOTES.
3. COORDINATE REFERENCE SYSTEM: MRWA ZONE CBK94.
4. HEIGHT DATUM AUSTRALIAN HEIGHT DATUM (AHD).
5. ALL DRAINAGE BASIN WORKS SHALL BE CONSTRUCTED IN ACCORDANCE WITH CBH SPECIFICATION TS10B DOCUMENT CBH-ENG-CI-SST-0002.
6. GROUDED ROCK PITCHING SHALL BE IN ACCORDANCE WITH CBH SPECIFICATION TS10B DOCUMENT CBH-ENG-CI-SST-0002 AND DETAIL 1 ON S000-ENG-CI-STD-0008.



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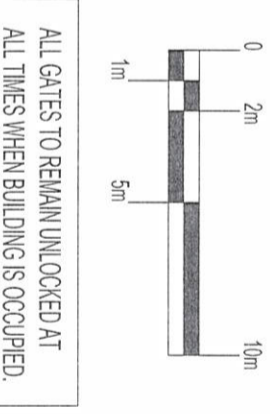
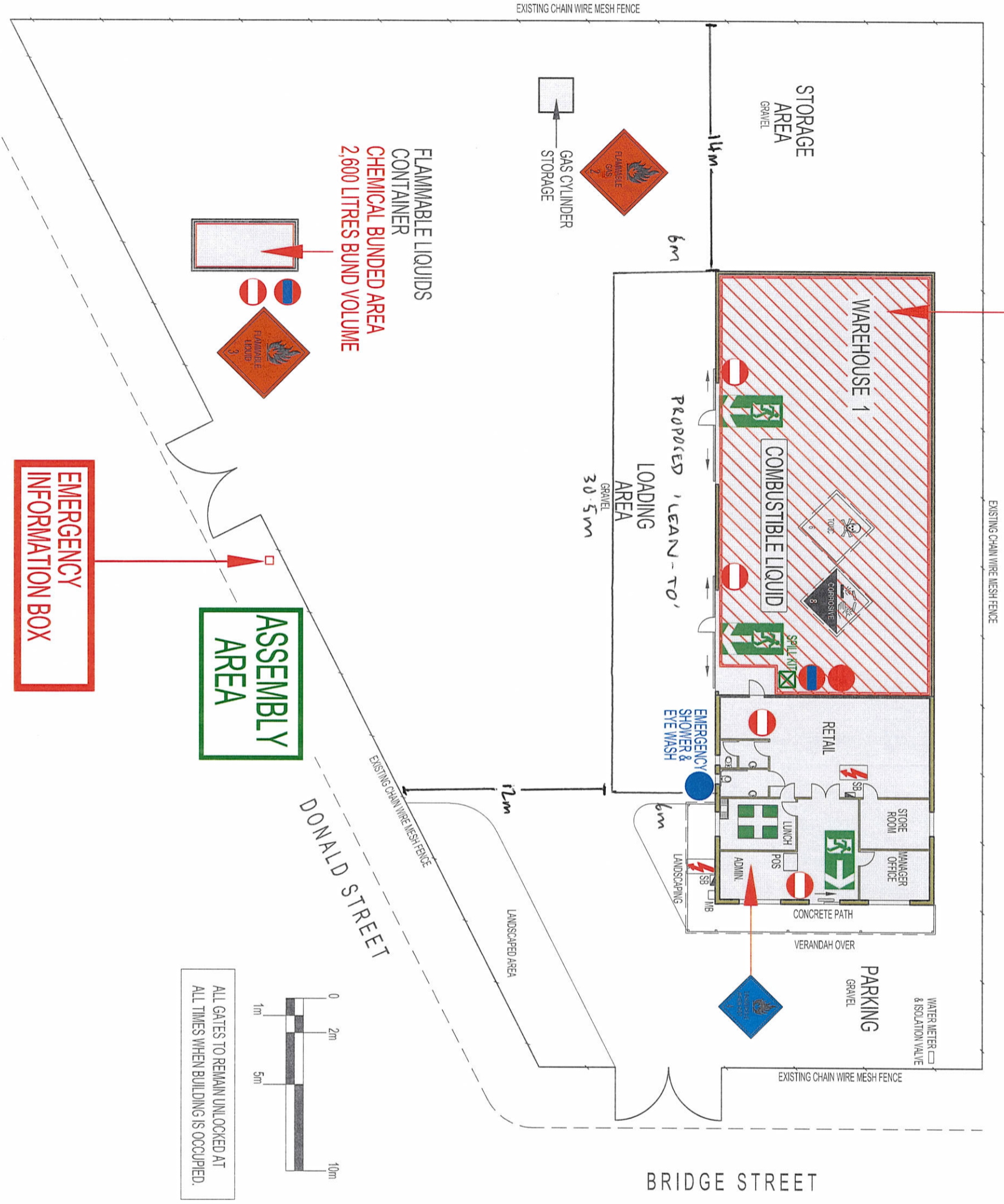
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558-ENG-CI-DDR-0008	DRAINAGE - DRAIN DETAILS SHEET 2 OF 2																			
558-ENG-CI-DDR-0006	DRAINAGE - CULVERT & DRAIN SCHEDULE																			
558-ENG-CI-DDR-0005	DRAINAGE BASIN SECTION AND DETAILS																			
558-ENG-CI-DDR-0003	DRAINAGE - GENERAL ARRANGEMENT - SHEET 2 OF 2	1	10.02.22	RE-ISSUED FOR CONSTRUCTION																
558-ENG-CI-DGA-0001	GENERAL NOTES	0	17.01.22	ISSUED FOR CONSTRUCTION																
REF DRAWING No.	REFERENCE DRAWING TITLE	REV	DATE	REVISION DESCRIPTION	BY	CHK'D	APP'D													

SCALE	AS SHOWN	DRAWN	A.MALKOS	08.09.21
SHEET	A1	CHECKED	G.THARYATH	21.01.2022
PROJECT	M-2819	DESIGNED	G.THARYATH	21.01.2022
CONTRACT No.		DESIGN APPR	MALEMZADEH	21.01.2022
		PROJECT APPR	W.LIU	21.01.2022

TITLE	BROOMEHILL FIXED RAIL LOADING FACILITY DRAINAGE BASIN SETOUT PLAN		
DRG No	558-ENG-CI-DDR-0004	SHEET	1 OF 1
REV			1

**CHEMICAL BUNDED AREA
28,000 LITRES BUND VOLUME**



ALL GATES TO REMAIN UNLOCKED AT ALL TIMES WHEN BUILDING IS OCCUPIED.

SYMBOLS LEGEND

	EXIT DOOR		FIRE HOSE REEL
	FIRST AID		WATER TYPE FIRE EXTINGUISHER
	HYDRANT		DRY CHEMICAL POWDER FIRE EXTINGUISHER
	FIRE BLANKET		CARBON DIOXIDE TYPE FIRE EXTINGUISHER
	SWITCHBOARD		FOAM TYPE FIRE EXTINGUISHER
	STORMWATER DRAIN		SAFETY SHOWER & EYE WASH
	EMERGENCY INFORMATION BOX		SPILL KIT

IN CASE OF FIRE
 REMOVE PEOPLE FROM DANGER
 DO NOT DISTRACT EXITS AND EXIT ROUTES
 ALERT OTHERS AND RAISE AN ALARM
 DIAL 000 AND ASK FOR THE FIRE BRIGADE
 CLOSE DOORS AND WINDOWS
 EVACUATE THE BUILDING
 IF TRAINED AND IF SAFE, ATTEMPT TO EXTINGUISH THE FIRE

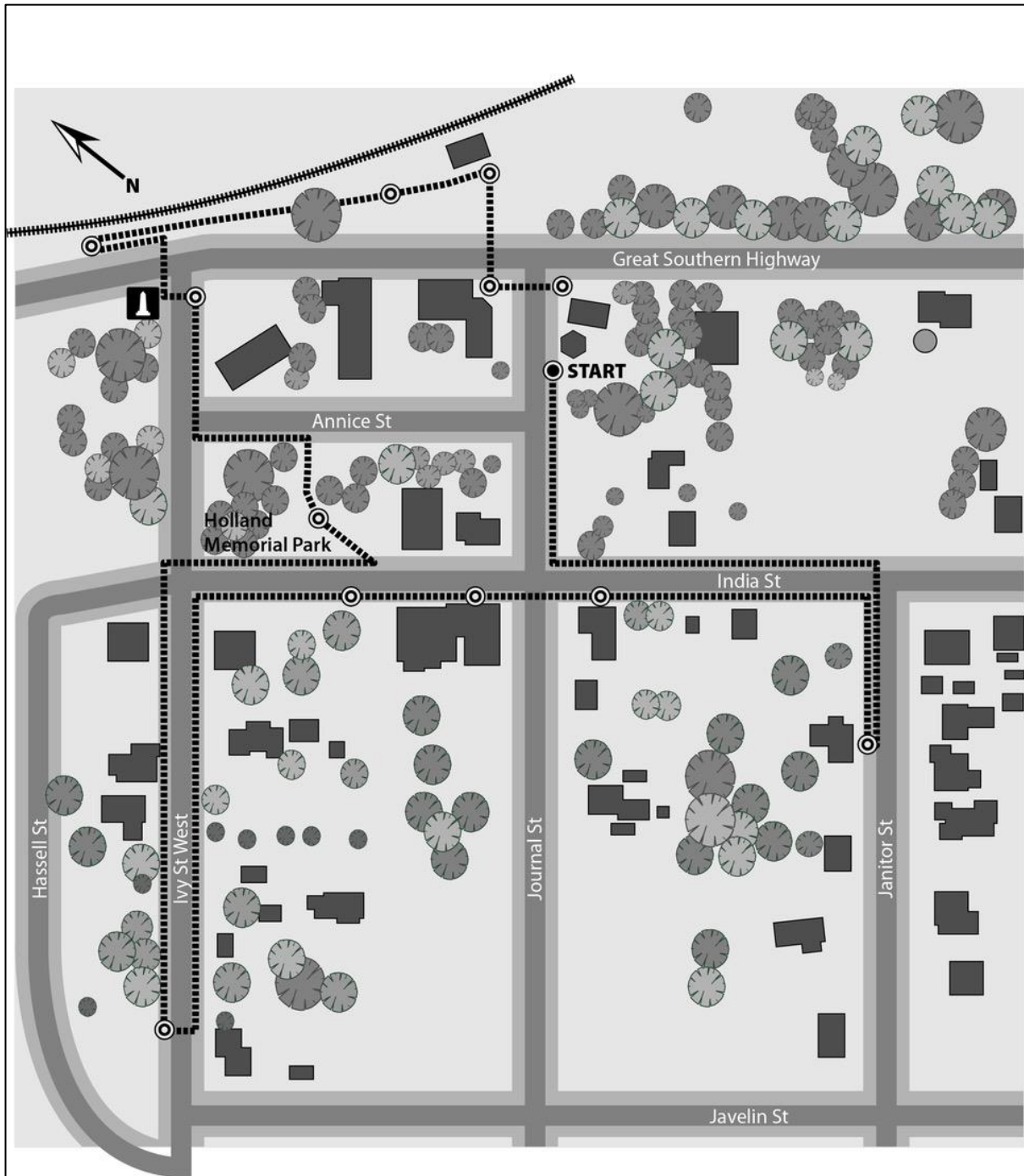
IN AN EMERGENCY CALL 000

REV	DATE	DESCRIPTION	<p>Landmark Corporate Property 737 Bourke Street, Docklands, Victoria, Australia 03 9209 2223</p>	<p>Landmark Store & Offices At:- 18 Bridge Street Tambellup, WA, for:- Landmark Pty. Ltd.</p>	<p>Site Plan 09.10.19</p>
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JOURNAL ST - PATHWAY EXTENSION



Broomehill Heritage Trail – March 2023



HERITAGE REPORT

Alan Jones' Butcher Shop (former)

Proposed demolition



InHerit database No.	12252
Name	Alan Jones' Butcher Shop (former)
Location	50 Norrish Road, Tambellup
Local Government Area	Shire of Broomehill-Tambellup
Owner	Shire of Broomehill-Tambellup
Heritage Listings	Shire of Tambellup (former): Municipal Inventory of Heritage Places 1997

Statement of Significance

Extract from inherit database record;

The former Alan Jones' Butcher Shop, on the site of a boarding house, has little cultural heritage significance for the following reasons;

The place is important aesthetically and historically as an example of a small shop constructed of locally made blocks, located in the main street of the town.

The Heritage Trail plaque reads:

Butcher Shop

Built in 1961, the Butcher Shop is an excellent example historically of how a small shop had been constructed of locally made blocks which have been rendered. The Butcher Shop is located in the main street of Tambellup.

The Butcher Shop serviced the Tambellup Community for over 35 years with various owners, the most notable being local resident "Alan Jones" who started his career as an apprentice in this shop and then became the owner/operator in 1999.

The Butchers Shop closed its doors in 2001.

Description

The single-storey shop stands alone in the streetscape of Norrish Street, the main street of Tambellup, opposite the Railway Station, and between the Shire office on the south and vacant former Richardson's Store to the north.

The shop is a rendered concrete-block building with a gabled roof clad with corrugated asbestos. The shop presents a single frontage with a single door entry and a relatively small shop front window on the façade, and a cantilevered box canopy extending over the footpath.

The interior comprises two rooms separated by a cool room. The front room shows the shopfront window boarded over, and a metal rail insitu along the north wall. The back room with a door to a back skillion veranda, has several stainless-steel sinks along the back wall. The cool room has remnants of shelving racks.

At the rear there is a skillion veranda with a brick "copper" at the south end. The outbuilding is a concrete block ablutions building.

Photographic record hereunder.

Condition

The former Alan Jones' Butcher Shop is in fair/poor condition with deteriorated fabric revealing minimal evidence of any regular external maintenance in the past 20 plus years since it closed. The asbestos roof is friable, the gutters and downpipes rusted, and the asbestos lined veranda canopy cladding and soffit, and rear asbestos gable, are damaged. External timber detailing is weathered and damaged. Both side walls, particularly the north wall, evidence considerable rising damp damage along the lower parts of the wall, with the render deteriorated and broken away in places, airvents eroded, and vertical cracking is evident.

Integrity & Authenticity

The former Alan Jones' Butcher Shop was purpose designed and built as a butcher shop and remained so until it closed in 2001. No significant changes have taken place since its construction in 1961. The place is vacant and unsightly due to the deterioration and damage. The place evidences a low degree of integrity.

The original form remains intact with minimal interventions, evidencing a moderate to high degree of authenticity.

Recommendation

The former Alan Jones' Butcher Shop has some significance to the community of the Shire of Broomehill-Tambellup for the services and socialising that took place at the butcher's shop, in association with the butcher, Alan Jones, as evidenced by the Heritage Trail plaque on the front of the building.

However, over the 20 plus years since the shop closed it has deteriorated significantly and the dangerous friable asbestos on the roof and veranda canopy has exacerbated the situation.

To retain and restore the shop building would require significant upgrades and interventions to bring it to acceptable contemporary statutory standards for any business or occupation. A considerable degree of intervention raises the issue of "what are we saving?"

The loss of a building of heritage value is not an easy decision but this proposed demolition is supported by the poor condition and no viable re-purposing options that could retain the original fabric or integrity of the place.

Reluctantly, the option of demolition is a reasonable outcome given the situation as detailed.

The existing heritage plaque with a photograph of better days would be appropriate to continue to inform of the place and its part of the Shire of Broomehill-Tambellup's history.

HERITAGE INTELLIGENCE (WA)

Laura Gray JP M.ICOMOS B.Arch

(hons)

28 October 2022

Photographs Laura Gray (19 October 2022)

















SHIRE OF BROOMEHILL-TAMBELLUP

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2023

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- by Reporting Program

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SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

BY NATURE OR TYPE

	Note	Adopted Budget 2022/23	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Opening funding surplus /(deficit)		1,870,500	1,870,500	1,866,784.09	(3,716)	(0.2%)	
Revenue from Operating Activities							
Rates		2,790,600	2,790,600	2,789,651.37	(949)	(0.0%)	
Grants, Subsidies and Contributions		872,300	636,603	664,398.39	27,795	4.2%	
Profit on Asset Disposal	10	102,000	102,000	136,133.24	34,133	25.1%	▲
Fees and Charges		420,200	307,128	278,570.61	(28,557)	(10.3%)	▼
Interest Earnings		47,000	40,550	42,745.69	2,196	5.1%	
Other Revenue		105,300	99,270	97,910.43	(1,360)	(1.4%)	
		4,337,400	3,976,151	4,009,409.73	33,259	0.8%	
Expenditure from Operating Activities							
Employee Costs		(2,284,500)	(1,613,204)	(1,586,295.92)	26,908	1.7%	
Materials and Contracts		(2,000,000)	(1,385,878)	(1,066,146.87)	319,731	30.0%	▼
Utilities Charges		(235,700)	(156,364)	(139,326.01)	17,038	12.2%	▼
Depreciation (Non-Current Assets)		(2,087,500)	(1,391,552)	(1,403,201.05)	(11,649)	(0.8%)	
Interest Expenses		(67,300)	(66,700)	(58,620.39)	8,080	13.8%	
Insurance Expenses		(188,800)	(188,800)	(200,080.29)	(11,280)	(5.6%)	
Loss on Asset Disposal	10	(159,100)	(147,000)	(24,512.02)	122,488	499.7%	▼
Other Expenditure		(92,500)	(66,398)	(92,471.93)	(26,074)	(28.2%)	▲
		(7,115,400)	(5,015,896)	(4,570,654.48)	445,242	9.7%	
Non Cash Amounts excluded from Operating Activities							
Add: Depreciation on assets		2,087,500	1,391,552	1,403,201.05	11,649	0.8%	
(Profit)/Loss on Asset Disposal	10	57,100	45,000	(111,621.22)	(156,621)	(140.3%)	▲
Amount attributable to operating activities		(633,400)	396,807	730,335.08	333,528	45.7%	
Investing Activities							
Non Operating Grants, Subsidies and Contributions	8	3,012,300	592,000	296,000.00	(296,000)	(100.0%)	▼
Proceeds from Disposal of Assets	10	846,000	427,000	519,236.08	92,236	17.8%	▲
Payments for property, plant and equipment	12	(1,910,500)	(712,500)	(717,090.50)	(4,591)	(0.6%)	
Payments for construction of infrastructure	12	(2,990,300)	(1,022,546)	(940,456.54)	82,089	8.7%	
		(1,042,500)	(716,046)	(842,310.96)	(126,265)	15.0%	
Financing Activities							
Transfer from Reserves	9	724,100	0	0.00	0		
Repayment of Debentures	12	(131,800)	(89,100)	(89,023.40)	77	0.1%	
Transfer to Reserves	9	(786,900)	(27,200)	(27,371.84)	(172)	(0.6%)	
Total		(194,600)	(116,300)	(116,395.24)	(95)	0.1%	
Closing Funding Surplus(Deficit)	4	0	1,434,961	1,638,412.97	203,452	12.4%	

SHIRE OF BROOMEHILL-TAMBELLUP
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

BY REPORTING PROGRAM

	Note	Adopted Budget 2022/23	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	
Opening funding surplus /(deficit)		1,870,500	1,870,500	1,866,784.09	(3,716)	(0.2%)	
Revenue from Operating Activities							
Governance		31,500	22,250	15,926.00	(6,324)	(39.7%)	
General Purpose Funding		3,285,800	3,162,375	3,211,314.42	48,939	1.5%	
Law, Order and Public Safety		178,200	132,000	129,292.59	(2,707)	(2.1%)	
Health		6,800	5,450	236.00	(5,214)	(2209.3%)	
Education and Welfare		30,300	10,300	10,000.00	(300)	(3.0%)	
Housing		302,000	232,056	259,307.46	27,251	10.5%	▲
Community Amenities		88,500	81,600	76,837.65	(4,762)	(6.2%)	
Recreation and Culture		46,600	18,030	7,598.33	(10,432)	(137.3%)	▼
Transport		226,300	214,300	213,765.02	(535)	(0.3%)	
Economic Services		79,400	56,290	45,620.26	(10,670)	(23.4%)	▼
Other Property and Services		62,000	41,500	39,512.00	(1,988)	(5.0%)	
		4,337,400	3,976,151	4,009,409.73	33,259	0.8%	
Expenditure from Operating Activities							
Governance		(615,700)	(417,012)	(373,052.31)	43,960	11.8%	▼
General Purpose Funding		(300,000)	(200,323)	(186,563.82)	13,759	7.4%	
Law, Order and Public Safety		(289,300)	(212,823)	(204,262.60)	8,560	4.2%	
Health		(63,400)	(45,553)	(38,229.38)	7,324	19.2%	
Education and Welfare		(104,700)	(89,377)	(73,723.48)	15,654	21.2%	▼
Housing		(233,000)	(163,576)	(100,328.52)	63,247	63.0%	▼
Community Amenities		(485,900)	(332,001)	(310,332.84)	21,668	7.0%	
Recreation and Culture		(1,386,300)	(952,094)	(854,044.16)	98,050	11.5%	▼
Transport		(3,190,300)	(2,172,237)	(1,846,388.77)	325,848	17.6%	▼
Economic Services		(350,600)	(256,834)	(248,601.12)	8,233	3.3%	
Other Property and Services		(96,200)	(174,066)	(335,127.48)	(161,061)	(48.1%)	▲
		(7,115,400)	(5,015,896)	(4,570,654.48)	445,242	9.7%	
Non Cash Amounts excluded from Operating Activities							
Add: Depreciation on assets		2,087,500	1,391,552	1,403,201.05	11,649	0.8%	
(Profit)/Loss on Asset Disposal	10	57,100	45,000	(111,621.22)	(156,621)	(140.3%)	▼
Amount attributable to operating activities		(633,400)	396,807	730,335.08	333,528	45.7%	
Investing Activities							
Non Operating Grants, Subsidies and Contributions	8	3,012,300	592,000	296,000.00	(296,000)	(100.0%)	▼
Proceeds from Disposal of Assets	10	846,000	427,000	519,236.08	92,236	17.8%	▲
Payments for property, plant and equipment	12	(1,910,500)	(712,500)	(717,090.50)	(4,591)	(0.6%)	
Payments for construction of infrastructure	12	(2,990,300)	(1,022,546)	(940,456.54)	82,089	8.7%	
		(1,042,500)	(716,046)	(842,310.96)	(126,265)	15.0%	
Financing Activities							
Transfer from Reserves	9	724,100	0	0.00	0		
Repayment of Debentures	12	(131,800)	(89,100)	(89,023.40)	77	0.1%	
Transfer to Reserves	9	(786,900)	(27,200)	(27,371.84)	(172)	(0.6%)	
Total		(194,600)	(116,300)	(116,395.24)	(95)	0.1%	
Closing Funding Surplus(Deficit)	4	0	1,434,961	1,638,412.97	203,452	12.4%	

SHIRE OF BROOMEHILL-TAMBELLUP
For the Period Ended 28 February 2023

BALANCE SHEET

	Actual 2022/23	C/fwd 1 July 2022
CURRENT ASSETS		
Cash	3,948,252.78	4,141,034.90
Receivables	897,341.26	737,514.74
Inventories - Stock on Hand	12,763.64	27,447.40
TOTAL CURRENT ASSETS	<u>4,858,357.68</u>	<u>4,905,997.04</u>
CURRENT LIABILITIES		
Creditors and Provisions	1,874,939.04	1,721,579.12
Borrowings	42,781.40	131,804.80
TOTAL CURRENT LIABILITIES	<u>1,917,720.44</u>	<u>1,853,383.92</u>
NET CURRENT ASSETS	<u>2,940,637.24</u>	<u>3,052,613.12</u>
NON-CURRENT ASSETS		
Receivables	80,792.95	80,792.95
Inventories - Land Held for Resale	162,000.00	162,000.00
Financial Assets	77,803.67	77,803.67
Property, Plant and Equipment	19,873,980.16	20,009,720.30
Infrastructure Assets	119,851,938.91	119,869,467.64
TOTAL NON-CURRENT ASSETS	<u>140,046,515.69</u>	<u>140,199,784.56</u>
NON-CURRENT LIABILITIES		
Creditors and Provisions	14,204.10	14,204.10
Borrowings	1,682,315.82	1,682,315.82
TOTAL NON-CURRENT LIABILITIES	<u>1,696,519.92</u>	<u>1,696,519.92</u>
NET ASSETS	<u>141,290,633.01</u>	<u>141,555,877.76</u>
EQUITY		
Accumulated Surplus	41,229,869.74	41,522,486.33
Reserves - Asset Revaluation	98,239,000.52	98,239,000.52
Reserves - Cash Backed	1,821,762.75	1,794,390.91
TOTAL EQUITY	<u>141,290,633.01</u>	<u>141,555,877.76</u>

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

1(a): NATURE OR TYPE CLASSIFICATIONS

REVENUES

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

Non-Operating Grants, Subsidies and Contributions

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, facility hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Includes rubbish collection fees, rental of property, fines and penalties, other fees and charges.

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Interest Earnings

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments and interest on rate arrears.

Other Revenue / Income

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

Employee Costs

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

1(a): NATURE OR TYPE CLASSIFICATIONS

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, information technology and communications expenses, advertising, memberships, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas, telephone or water services.

Insurance

All insurance premiums - excluding worker's compensation which is included as a cost of employment.

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

1(b): REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire activities.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

Rates; general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control; mosquito control and maintenance of the Infant Health Clinic in Tambellup

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth.

Activities:

Assistance to the Broomehill and Tambellup Primary Schools; support of the "A Smart Start" program.

HOUSING

Objective:

To provide and maintain staff housing, and accommodation for 'well aged' seniors in the Community.

Activities:

Provision and maintenance of staff housing; and the Independent Living Seniors accommodation in Tambellup.

COMMUNITY AMENITIES

Objective:

To provide services required by the Community.

Activities:

Rubbish collection services; operation of the tip sites and waste transfer stations; administration of the Town Planning Scheme; Cemetery maintenance at Broomehill, Tambellup and Pindellup cemeteries; public conveniences and protection of the environment.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

1(b): REPORTING PROGRAM CLASSIFICATIONS (FUNCTION/ACTIVITY)

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resources which will assist with the social well-being of the Community.

Activities:

Maintenance of public halls, recreation grounds, parks, gardens, reserves and playgrounds. Operation of the Broomehill Library and support to the Tambellup Community Resource centre for management of the Tambellup library. Museums and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the Community.

Activities:

Construction and maintenance of streets, roads and bridges. Cleaning and lighting of streets; maintenance of the Broomehill and Tambellup works depots. Provision of the Department of Transport licensing services to the Community.

ECONOMIC SERVICES

Objective:

To assist in promoting the Shire and its economic wellbeing.

Activities:

Tourism and area promotion, including operation of the Broomehill Caravan Park. Provision of rural services which includes noxious weed control, vermin control and standpipes. Provision of Building Services.

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control councils works overhead operating accounts.

Activities:

Private works operations; public works overhead costs; plant operation costs and unclassified items.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
BY NATURE OR TYPE
For the Period Ended 28 February 2023

2: REPORT ON MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

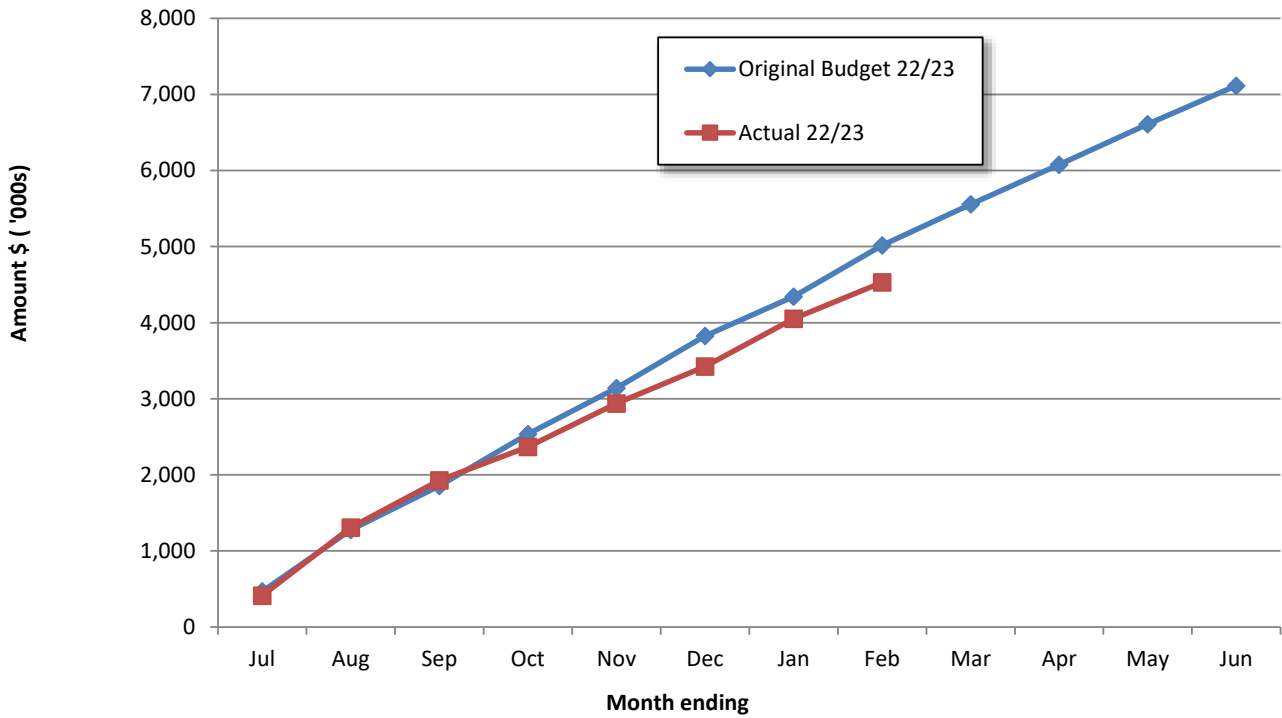
The material variance adopted by Council for the 2022/23 year is \$10,000 or 10% whichever is greater.

Explanation of variances Nature or Type	Var \$	Var %	Timing	Permanent
REVENUE				
Profit on Asset Disposal The profit on disposal of 27 East Tce was higher than anticipated due to the increase in this property's fair value from revaluation at 30 June 2022.	34,133	25%		x
Fees and Charges Revenue from sale of water from standpipes, and fees and charges broadly, is lower than anticipated.	(28,557)	-10%	x	
EXPENDITURE				
Materials and Contracts Plant Operation Costs are underallocated, which can be attributed to staff vacancies in the works crew and reduced plant usage. Repair and Maintenance expenditure across all buildings, plant and equipment is lower than anticipated.	319,731	30%	x	
Utilities Charges Overall, water charges are lower than anticipated for this time of year.	17,038	12%	x	
Loss on Asset Disposal Loss on disposal of plant and equipment is processed as items of plant are traded.	122,488	500%	x	
Other Expenditure Additional expense incurred from hosting the Hollow Log Golf Day - though this is offset by revenue of the same. ESL remitted is higher than budgeted, this is timing related.	(26,074)	-28.2%	x	x
INVESTING ACTIVITIES				
Non Operating Grants, Subsidies and Contributions Progress claims from Regional Road Group will be submitted as works progress.	(296,000)	-100.0%	x	
Proceeds from Disposal of Assets The trade received for the Caterpillar Loader was higher than anticipated. Light vehicle trades have been slightly higher than expected.	92,236	17.8%		x

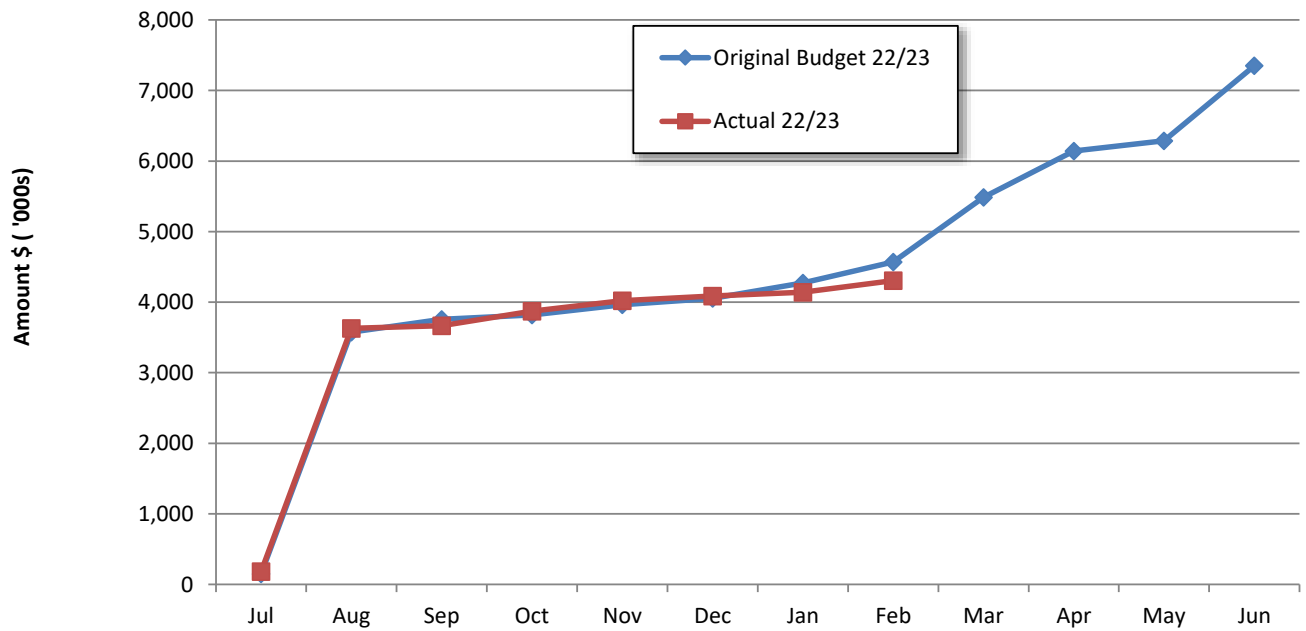
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

3: GRAPHICAL REPRESENTATION

Budget Operating Expenses -v- YTD Actual



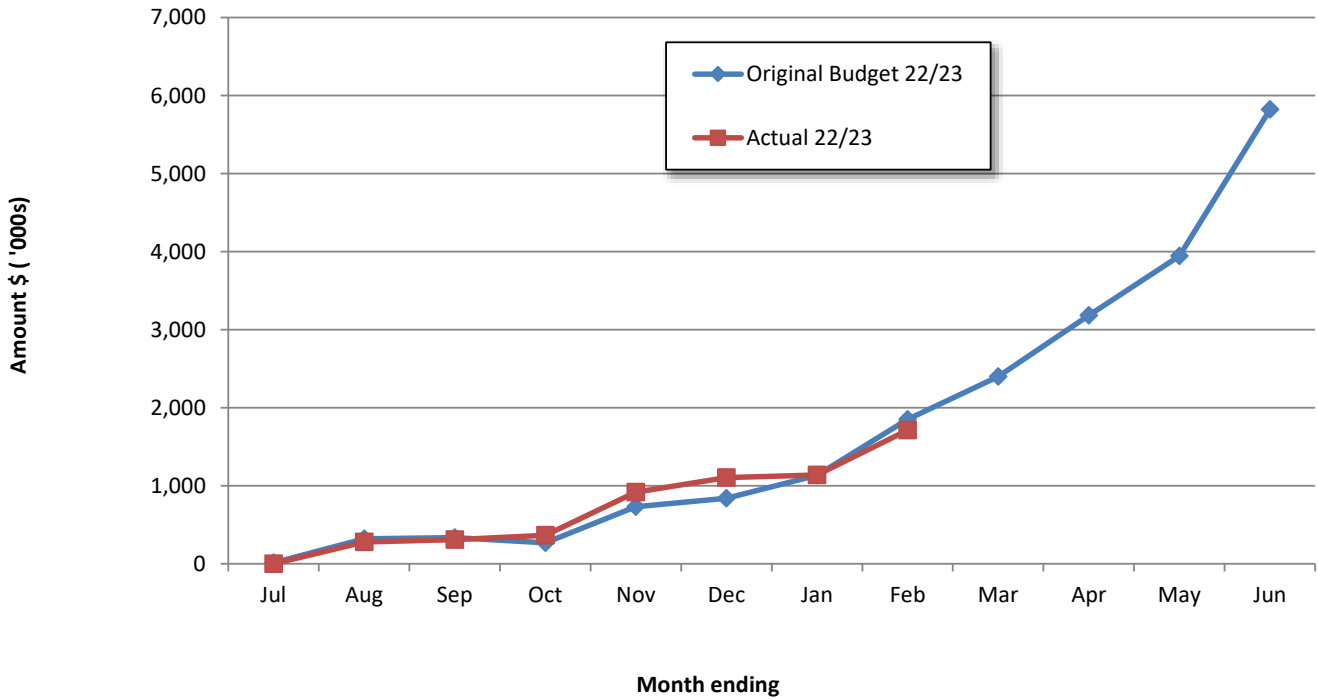
Budget Operating Revenues -v- Actual



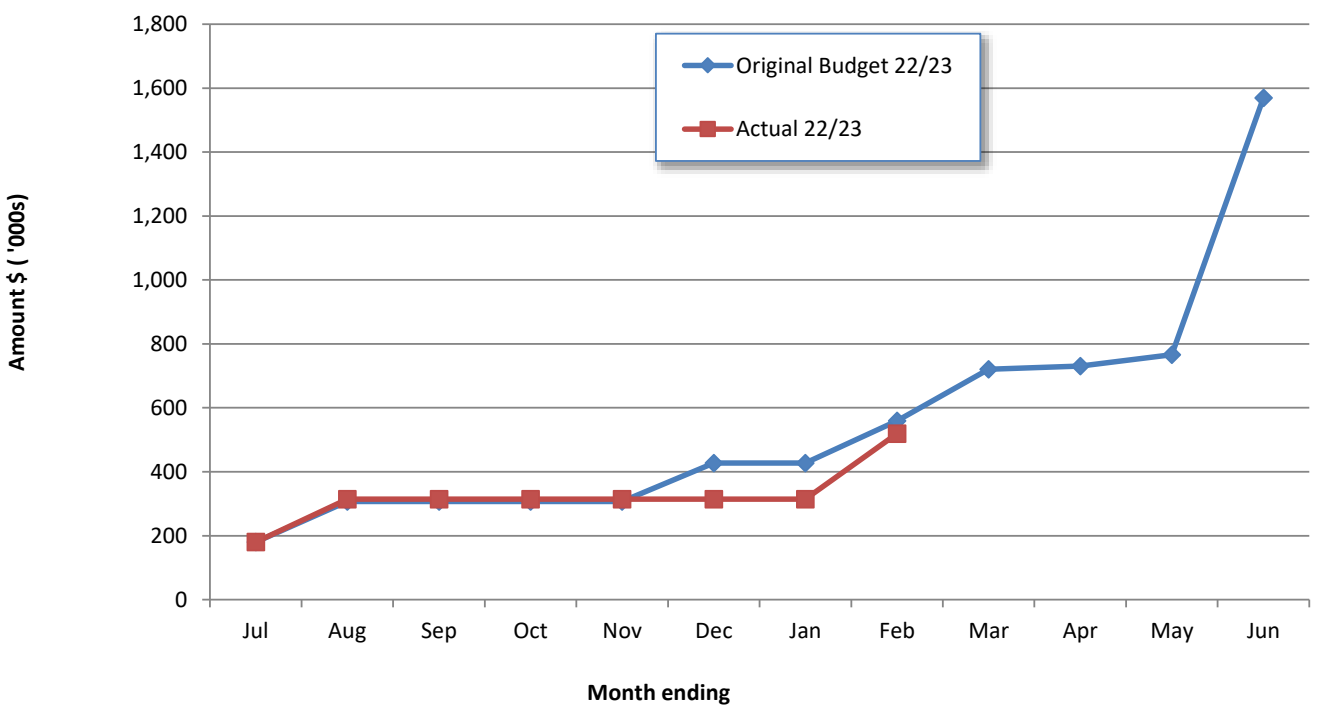
SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

3: GRAPHICAL REPRESENTATION

Budget Capital Expenses -v- Actual



Budget Capital Revenue -v- Actual



SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

4: NET CURRENT FUNDING POSITION

	Note	Actual 2022/23	C/fwd 1 July 2022
		\$	\$
Current Assets			
Cash Unrestricted		1,002,795.97	1,660,517.48
Cash Restricted - Other Payables		1,123,694.06	686,126.51
Cash Restricted - Reserves	9	1,821,762.75	1,794,390.91
Receivables - Rates and Rubbish	6	340,686.11	221,899.62
Receivables - Other	6	225,950.95	203,527.65
Inventories		12,763.64	27,447.40
Accruals and Provisions		268,508.42	268,508.42
		<u>4,796,161.90</u>	<u>4,862,417.99</u>
Less: Current Liabilities			
Payables		3,165.80	(264,164.08)
Net GST & PAYG		3,308.06	(14,415.42)
Other Payables - Bonds & Deposits		(11,110.00)	(9,390.00)
Other Payables - Building Retention Bonds		(81,925.10)	(82,551.55)
Other Payables - DCP		(486,264.54)	(486,264.54)
Other Payables - LRCIP		(533,734.20)	(92,772.20)
Other Payables - Sundry		(10,660.22)	(15,148.22)
Borrowings - current		(42,781.40)	(131,804.80)
Accruals and Provisions		(695,523.06)	(713,294.06)
		<u>(1,855,524.66)</u>	<u>(1,809,804.87)</u>
Less: Cash Restricted - Reserves	9	(1,821,762.75)	(1,794,390.91)
Add: Current Liabilities not expected to be cleared at end of year			
- current portion of borrowings		42,781.40	131,804.80
- employee benefit provisions		476,757.08	476,757.08
		<u>(1,302,224.27)</u>	<u>(1,185,829.03)</u>
Net Current Funding Position		<u>1,638,412.97</u>	<u>1,866,784.09</u>

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

5: CASH AND INVESTMENTS

	Ref	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total \$	Institution	Maturity Date
(a) Cash Deposits								
Municipal Fund	133 904 987		1,002,795.97	1,123,694.06		2,126,490.03	Bendigo	
Trust Fund	133 905 067				0.00	0.00	Bendigo	
Cash on Hand			1,200.00			1,200.00		
(b) Term Deposits								
Reserve Funds	4234329	3.55%		1,821,762.75		1,821,762.75	Bendigo	21/03/2023
Total			1,003,995.97	2,945,456.81	0.00	3,949,452.78		

Comments/Notes - Investments

a) Cash Deposits

The balance reported for the Municipal Fund is the reconciled closing balance of the bank account at the end of the period. The closing balance takes into account unrepresented items at the end of the reporting period.

Monies held in the Trust Fund have been reclassified following guidance from the Office of the Auditor General and now held as a current liability.

b) Term Deposits

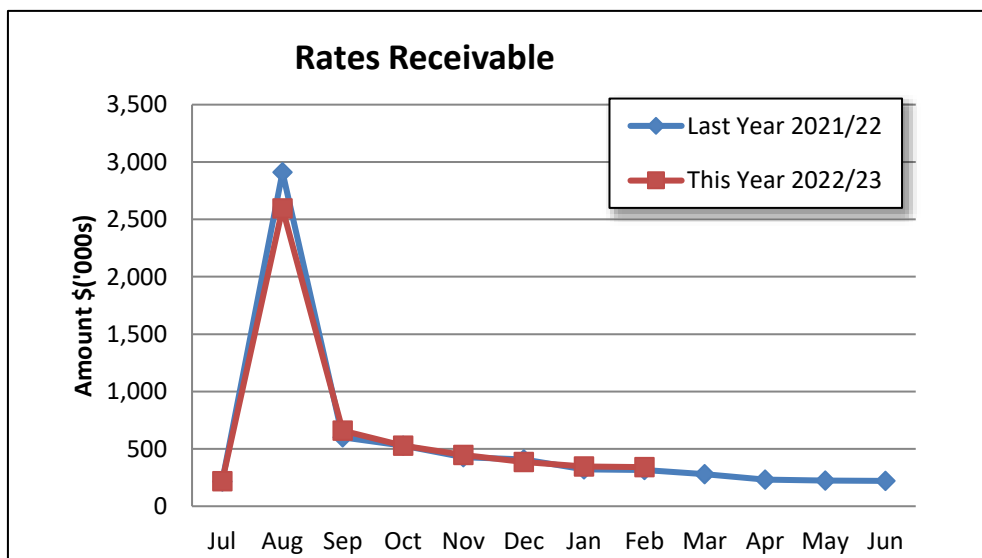
Reserve Funds

Councils Reserve Funds are held collectively in one investment. Further detail in relation to Councils Reserve Funds are shown in Note 9.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

6: RECEIVABLES

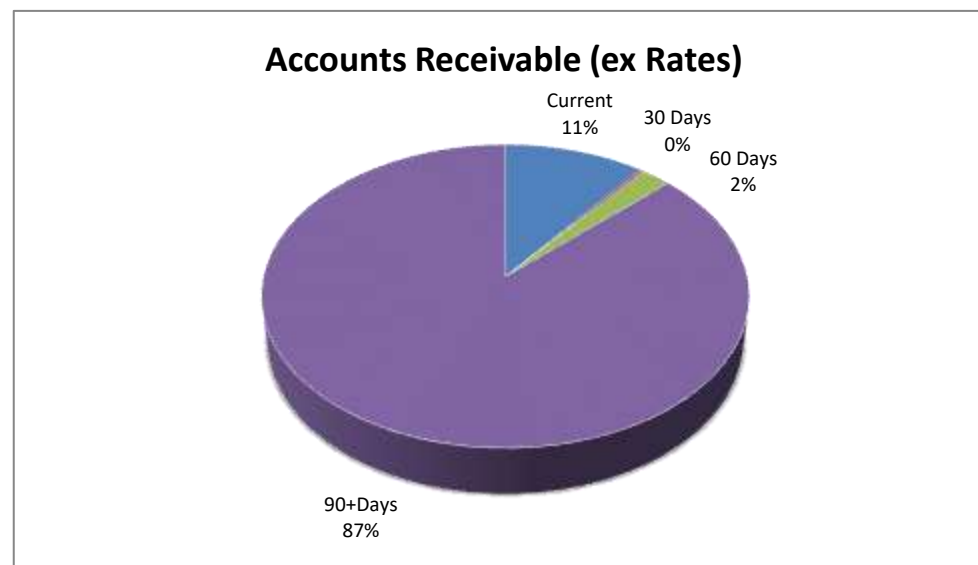
Rates & Rubbish	Actual 2022/23	c/fwd 1 July 2022
	\$	\$
Opening Arrears Previous Years	221,899.62	234,727.59
Rates Levied this year	2,889,094.91	2,771,849.96
Less Collections to date	(2,770,308.42)	(2,784,677.93)
Equals Current Outstanding	340,686.11	221,899.62
Net Rates Collectable	340,686.11	221,899.62
% Collected	89.05%	92.62%



Comments/Notes - Receivables Rates and Rubbish

Accounts Receivable	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Sundry Debtors	2,893.18	710.24	4,938.80	196,434.56
Pensioner Rebates	1,364.27			
Emergency Services Levy	19,609.90			
	23,867.35	710.24	4,938.80	196,434.56
		Total Outstanding		225,950.95

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables General

90+ Days - The progress claim for the Tieline Rd project has not yet been received. This has been followed up with MRWA.

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

7: BUDGET AMENDMENTS

Amendments to original budget since budget adoption.

Council Resolution	GL or JOB	Revenue / (Expense)	Description	Comment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
102/22			Balanced Budget Adopted				0
Closing Funding Surplus / (Deficit)							0

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

8: GRANTS AND CONTRIBUTIONS

Program/Provider	Purpose	c/fwd 1 July 2022 \$	Received 2022/23	Expended 2022/23	Closing Balance
RECREATION & CULTURE					
Drought Communities Program	Various townscape & recreation projects	486,264.54	0.00	(486,264.54)	0.00
TRANSPORT					
Main Roads WA	Regional Road Group 2022/23	0.00	296,000.00	(177,526.13)	118,473.87
Local Roads & Community Infrastructure Prog	Phase 2 allocation	92,772.20	0.00	(27,852.00)	64,920.20
TOTALS		579,036.74	296,000.00	(691,642.67)	183,394.07

Comments - Grants and Contributions

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

9: CASH BACKED RESERVES

	Budget 2022/23				Actual 2022/23			
	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance
Leave Reserve	115,085	51,800	(95,600)	71,285	115,084.71	1,754.53	0.00	116,839.24
Plant Reserve	165,736	452,500	(390,000)	228,236	165,735.75	2,529.16	0.00	168,264.91
Building Reserve	541,492	188,300	(50,000)	679,792	541,491.90	8,260.82	0.00	549,752.72
Information Technology Reserve	53,724	5,800	0	59,524	53,724.39	818.42	0.00	54,542.81
Tambellup Rec Ground & Pavilion Reserve	67,684	6,000	0	73,684	67,684.03	1,031.92	0.00	68,715.95
Broomehill Rec Complex Reserve	113,638	10,300	0	123,938	113,637.66	1,732.64	0.00	115,370.30
Building Maintenance Reserve	62,025	20,900	(23,500)	59,425	62,024.85	947.07	0.00	62,971.92
Sandalwood Villas Reserve	113,822	11,700	0	125,522	113,822.46	1,735.37	0.00	115,557.83
Bhill Synthetic Bowling Green Reserve	92,834	10,000	0	102,834	92,833.87	1,415.12	0.00	94,248.99
Refuse Sites Post Closure Management Reserve	42,148	5,600	0	47,748	42,148.26	643.24	0.00	42,791.50
Lavieville Lodge Reserve	101,248	11,500	(25,000)	87,748	101,248.29	1,543.77	0.00	102,792.06
Townscape Plan Implementation Reserve	235,883	3,600	(100,000)	139,483	235,883.30	3,602.14	0.00	239,485.44
Tambellup Synthetic Bowling Green Reserve	38,221	8,100	0	46,321	38,221.17	583.02	0.00	38,804.19
Tourism & Economic Development Reserve	50,850	800	(40,000)	11,650	50,850.27	774.62	0.00	51,624.89
	1,794,390	786,900	(724,100)	1,857,190	1,794,390.91	27,371.84	0.00	1,821,762.75

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

Reserve name

Leave Reserve	- to be used to meet the Councils Long Service Leave liability for its employees.
Plant Reserve	- to be used for the purchase of plant and equipment in accordance with the Plant Replacement Program.
Building Reserve	- to be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision of land.
Information Technology Reserve	- to be used to purchase, replace or upgrade computer hardware, software and associated equipment
Tambellup Recreation Ground & Pavilion Reserve	- to be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.
Broomehill Recreation Complex Reserve	- to be used for works at the Broomehill Recreation Complex in agreeance with the Complex Management Committee
Building Maintenance Reserve	- to be used to fund building maintenance requirements for all Shire owned buildings.
Sandalwood Villas Reserve	- to be utilised towards upgrade and maintenance of the 6 units at Sandalwood Villas.
Broomehill Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.
Refuse Sites Post Closure Management Reserve	- to meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires
Lavieville Lodge Reserve	- to be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge.
Townscape Plan Implementation Reserve	- to be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.
Tambellup Synthetic Bowling Green Reserve	- to be used for the future replacement of the synthetic bowling green at the Tambellup Sportsground

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

10: DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Budget 2022/23				Actual 2022/23			
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
By program:								
<i>Governance</i>								
Ford Everest Titanium - BHT150	52,000	45,000	0	(7,000)	54,266.70	50,000.00	0.00	(4,266.70)
Ford Everest Trend - BH000	46,000	40,000	0	(6,000)	47,125.17	41,818.18	0.00	(5,306.99)
<i>Housing</i>								
27 East Terrace, Tambellup	88,000	180,000	92,000	0	54,500.00	180,000.00	125,500.00	0.00
<i>Transport</i>								
Mack Truck - BHT125	128,200	100,000	0	(28,200)	0.00	0.00	0.00	0.00
Caterpillar Loader - TA281	136,100	90,000	0	(46,100)	136,866.76	147,500.00	10,633.24	0.00
Isuzu NLR55 light tipper - BH009	31,700	20,000	0	(11,700)	0.00	0.00	0.00	0.00
Toro GM360 Mower - BHT84	19,300	10,000	0	(9,300)	19,616.76	11,670.00	0.00	(7,946.76)
Ford Ranger Wildtrak - 1TA	47,400	37,000	0	(10,400)	48,305.07	45,975.17	0.00	(2,329.90)
Ford Ranger Wildtrak - TA001	46,100	42,000	0	(4,100)	46,934.40	42,272.73	0.00	(4,661.67)
Ford Ranger Wildtrak - TA001	44,800	42,000	0	(2,800)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH00	31,700	30,000	0	(1,700)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - BH003	44,800	35,000	0	(9,800)	0.00	0.00	0.00	0.00
Ford Ranger extra cab - BH014	38,000	30,000	0	(8,000)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA052	36,400	30,000	0	(6,400)	0.00	0.00	0.00	0.00
Ford Ranger dual cab - TA005	42,600	35,000	0	(7,600)	0.00	0.00	0.00	0.00
Isuzu Jetpatcher - TA06	70,000	80,000	10,000	0	0.00	0.00	0.00	0.00
	903,100	846,000	102,000	(159,100)	407,614.86	519,236.08	136,133.24	(24,512.02)
By Class:								
Land and Buildings	88,000	180,000	92,000	0	54,500.00	180,000.00	125,500.00	0.00
Plant and Equipment	815,100	666,000	10,000	(159,100)	353,114.86	339,236.08	10,633.24	(24,512.02)
	903,100	846,000	102,000	(159,100)	407,614.86	519,236.08	136,133.24	(24,512.02)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

11: OPERATING REVENUE AND EXPENSE

	Budget Revenue 2022/23	Budget Expense 2022/23	Actual Revenue 2022/23	Actual Expense 2022/23
GENERAL PURPOSE FUNDING				
Rate Revenue	2,843,900	(210,900)	2,817,086.34	(126,531.36)
General Purpose Funding	413,700	0	365,829.00	0.00
Other General Purpose Funding	28,200	(89,100)	28,399.08	(60,032.46)
TOTAL GENERAL PURPOSE FUNDING	3,285,800	(300,000)	3,211,314.42	(186,563.82)
GOVERNANCE				
Members Of Council	19,000	(563,200)	15,926.00	(341,407.06)
Administration General	8,500	0	0.00	0.00
Other Governance	4,000	(52,500)	0.00	(31,645.25)
TOTAL GOVERNANCE	31,500	(615,700)	15,926.00	(373,052.31)
LAW, ORDER & PUBLIC SAFETY				
Fire Prevention	174,300	(250,600)	126,380.07	(183,979.08)
Animal Control	3,900	(37,700)	2,912.52	(20,283.52)
Other Law, Order & Public Safety	0	(1,000)	0.00	0.00
TOTAL LAW,ORDER & PUBLIC SAFETY	178,200	(289,300)	129,292.59	(204,262.60)
HEALTH				
Maternal & Infant Health	2,000	(11,700)	0.00	(8,400.58)
Health Inspection & Administration	1,100	(19,300)	236.00	(10,641.54)
Preventative Services - Pest Control	3,700	(32,400)	0.00	(19,187.26)
TOTAL HEALTH	6,800	(63,400)	236.00	(38,229.38)
EDUCATION & WELFARE				
Other Education	300	(32,800)	0.00	(21,244.38)
Other Welfare	150,000	(71,900)	10,000.00	(52,479.10)
TOTAL EDUCATION & WELFARE	150,300	(104,700)	10,000.00	(73,723.48)
HOUSING				
Staff Housing	92,000	0	125,500.00	753.75
Other Housing	210,000	(233,000)	133,807.46	(101,082.27)
TOTAL OTHER HOUSING	302,000	(233,000)	259,307.46	(100,328.52)
COMMUNITY AMENITIES				
Household Refuse	66,000	(255,300)	64,069.58	(155,995.36)
Protection Of The Environment	4,500	(4,500)	2,086.65	(4,054.10)
Town Planning & Regional Development	10,000	(80,400)	3,688.78	(50,697.94)
Other Community Amenities	8,000	(78,700)	6,992.64	(61,153.47)
Public Conveniences	0	(67,000)	0.00	(38,431.97)
TOTAL COMMUNITY AMENITIES	88,500	(485,900)	76,837.65	(310,332.84)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

11: OPERATING REVENUE AND EXPENSE

	Budget Revenue 2022/23	Budget Expense 2022/23	Actual Revenue 2022/23	Actual Expense 2022/23
RECREATION & CULTURE				
Public Halls & Civic Centres	23,500	(273,100)	2,090.89	(219,482.33)
Other Sport & Recreation	20,000	(888,200)	2,412.90	(499,931.03)
Libraries	3,100	(153,800)	3,094.54	(112,417.71)
Other Culture	20,000	(71,200)	0.00	(22,213.09)
TOTAL RECREATION & CULTURE	66,600	(1,386,300)	7,598.33	(854,044.16)
TRANSPORT				
Road Construction	1,395,000	0	296,000.00	0.00
Streets Roads Bridges & Depot Maint	689,400	(3,009,100)	202,947.24	(1,721,680.72)
Transport - Other	18,200	(181,200)	10,817.78	(124,708.05)
TOTAL TRANSPORT	2,102,600	(3,190,300)	509,765.02	(1,846,388.77)
ECONOMIC SERVICES				
Rural Services	0	(1,500)	0.00	0.00
Tourism & Area Promotion	931,500	(227,100)	34,237.86	(187,541.64)
Building Control	5,100	(43,000)	744.05	(20,610.46)
Other Economic Services	138,800	(79,000)	10,638.35	(40,449.02)
TOTAL ECONOMIC SERVICES	1,075,400	(350,600)	45,620.26	(248,601.12)
OTHER PROPERTY & SERVICES				
Private Works	5,000	(6,200)	6,401.33	(6,010.87)
Public Works Overhead	2,000	0	4,019.85	(100,112.18)
Plant Operation Costs	50,000	0	17,859.65	(135,908.96)
Workers Compensation	0	0	1,614.41	(4,381.86)
Salaries & Wages	0	0	0.00	(61,935.98)
Unclassified	5,000	(90,000)	9,616.76	(26,777.63)
TOTAL OTHER PROPERTY & SERVICES	62,000	(96,200)	39,512.00	(335,127.48)
TOTAL OPERATING	7,349,700	(7,115,400)	4,305,409.73	(4,570,654.48)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

13.1.1 Financial Reports February 2023

12: CAPITAL DISPOSALS AND ACQUISITIONS

	Resp. Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	Actual Revenue 2022/23	Actual Expense 2022/23
GOVERNANCE						
Bhill Admin Building - enclose carport/install roller doors	MOW	BS	0	(30,000)	0.00	0.00
Plant Replacement						
Ford Everest Wagon - BHT150	MOW	P&E	45,000	(60,000)	50,000.00	(61,199.82)
Ford Everest Wagon - BH000	MOW	P&E	40,000	(55,000)	41,818.18	(54,003.23)
		Total	85,000	(145,000)	91,818.18	(115,203.05)
EDUCATION & WELFARE						
Tambellup Youth Centre - buildings upgrades/office	SSPO	BS	0	(100,000)	0.00	0.00
Tambellup Youth Centre - extend seal (court surface/parking)	SSPO	I-O	0	(20,000)	0.00	0.00
		Total	0	(120,000)	0.00	0.00
HOUSING						
Lavieville Lodge - Unit 3 renovation	MOW	BNS	0	(25,000)	0.00	(81.82)
Sale of 27 East Terrace, Tambellup	MFA	BNS	180,000	0	180,000.00	0.00
		Total	180,000	(25,000)	180,000.00	(81.82)
COMMUNITY AMENITIES						
Broomehill Cemetery - seating under gazebo	MOW	I-O	0	(8,000)	0.00	0.00
		Total	0	(8,000)	0.00	0.00
RECREATION & CULTURE						
Broomehill Hall - security upgrades windows/doors	MOW	BS	0	(8,500)	0.00	0.00
Broomehill RSL Hall (playgroup) - toilet upgrades	MOW	BS	0	(15,000)	0.00	(48.91)
Broomehill RSL Hall (playgroup) - shade sails	MOW	I-P	0	(7,000)	0.00	0.00
Broomehill Museum - machinery shed	MOW	BS	0	(20,000)	0.00	(10,000.00)
		Total	0	(50,500)	0.00	(10,048.91)
TRANSPORT						
Buildings						
Tambellup Depot workshop - oil store	MOW	BS	0	(15,000)	0.00	0.00
Tambellup Depot machinery shed (concrete bay)	MOW	BS	0	(10,000)	0.00	0.00
Plant Replacement						
Mack Truck - trade for prime mover - BHT125	MOW	P&E	100,000	(285,000)	0.00	0.00
Caterpillar Loader - TA281	MOW	P&E	90,000	(350,000)	147,500.00	(344,672.12)
Isuzu NLR55 light tipper - BH009	MOW	P&E	20,000	(45,000)	0.00	0.00
Toro GM360 Mower - BHT84	MOW	P&E	10,000	(45,000)	11,670.00	(43,910.00)
Ford Ranger XLT with canopy - 1TA	MOW	P&E	37,000	(52,000)	0.00	0.00
Ford Ranger Wildtrak - TA001	MOW	P&E	84,000	(99,000)	88,247.90	(111,295.19)
Ford Ranger dual cab - BH00	MOW	P&E	30,000	(40,000)	0.00	0.00
Ford Ranger dual cab - BH003	MOW	P&E	35,000	(50,000)	0.00	0.00
Ford Ranger extra cab - BH014	MOW	P&E	30,000	(45,000)	0.00	0.00
Ford Ranger dual cab - TA052	MOW	P&E	30,000	(45,000)	0.00	0.00
Ford Ranger dual cab - TA005	MOW	P&E	35,000	(50,000)	0.00	0.00
Isuzu Jetpatcher	MOW	P&E	80,000	0	0.00	0.00
Sundry Plant	MOW	P&E	0	(20,000)	0.00	(10,080.00)
Townscape						
Townscape works - Tambellup (footpaths)	MOW	I-F	0	(50,000)	0.00	0.00
Townscape works - Broomehill (Journal/GS Hwy intersection)	MOW	I-F	0	(590,000)	0.00	(543,524.72)
Regional Road Group						
Tieline Rd - repair failed pavement, widen shoulder & seal	MOW	I-R	0	(165,000)	0.00	(14,879.40)
Tambellup West Rd - repair failed pavement, reseal	MOW	I-R	0	(150,000)	0.00	(31,649.18)
Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	(420,000)	0.00	(10,837.03)
Tieline Rd - repair failed sections, widen shoulders & seal	MOW	I-R	0	(540,000)	0.00	(120,160.52)
Roads to Recovery						
Toolbrunup Road - extend seal to Tallents Rd	MOW	I-R	0	(160,000)	0.00	(1,218.74)
Chillicup Rd - construct & seal	MOW	I-R	0	(244,100)	0.00	(184,308.46)

SHIRE OF BROOMEHILL-TAMBELLUP
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2023

13.1.1 Financial Reports February 2023

12: CAPITAL DISPOSALS AND ACQUISITIONS

	Resp. Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	Actual Revenue 2022/23	Actual Expense 2022/23
Local Roads & Community Infrastructure Program						
Phase 2						
Etna Road - repair & extend culverts	MOW	I-R	0	0	0.00	(672.00)
Nymbup Road - repair & extend culverts	MOW	I-R	0	(20,000)	0.00	0.00
Emergency Management Incident Control Centre	SSPO	F&E	0	(25,000)	0.00	(27,180.00)
Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	(150,000)	0.00	0.00
Add back Job Depreciation		I-R	0	141,800	0.00	26,525.00
	Total		581,000	(3,523,300)	247,417.90	(1,417,862.36)
ECONOMIC SERVICES						
Holland Track Interpretive Centre	SSPO	BS	0	(80,000)	0.00	(54,619.41)
Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	(41,000)	0.00	0.00
Tambellup Caravan Park - cabins	CEO	BS	0	(150,000)	0.00	0.00
Tambellup Caravan Park - park infrastructure	CEO	I-O	0	(550,000)	0.00	0.00
Tambellup Caravan Park - building upgrades	CEO	BS	0	(150,000)	0.00	0.00
Water efficiencies - Tambellup (Gordon St)	MOW	I-W	0	(25,000)	0.00	(19,462.00)
Water tanks (4 locations) completion c/fwd from 21/22	MOW	I-W	0	0	0.00	(6,965.49)
Standpipe Greenhills North Rd - controller replacement	MOW	I-W	0	(15,500)	0.00	0.00
Standpipe Tamb West, Crawford & Cemetery Rd - upgrades	MOW	I-W	0	(17,500)	0.00	(33,304.00)
	Total		0	(1,029,000)	0.00	(114,350.90)
TOTAL			846,000	(4,900,800)	519,236.08	(1,657,547.04)
LAND HELD FOR RESALE	LR		0	0	0.00	0.00
LAND - FREEHOLD	LF		0	0	0.00	0.00
BUILDINGS - NON SPECIALISED	BNS		180,000	(25,000)	180,000.00	(81.82)
BUILDINGS - SPECIALISED	BS		0	(619,500)	0.00	(64,668.32)
PLANT & EQUIPMENT	P&E		666,000	(1,241,000)	339,236.08	(625,160.36)
FURNITURE & EQUIPMENT	F&E		0	(25,000)	0.00	(27,180.00)
INFRASTRUCTURE - ROADS	I-R		0	(1,707,300)	0.00	(337,200.33)
INFRASTRUCTURE - FOOTPATHS	I-F		0	(640,000)	0.00	(543,524.72)
INFRASTRUCTURE - PARKS & OVALS	I-P		0	(7,000)	0.00	0.00
INFRASTRUCTURE - WATER SUPPLY	I-W		0	(58,000)	0.00	(59,731.49)
INFRASTRUCTURE - OTHER	I-O		0	(578,000)	0.00	0.00
			846,000	(4,900,800)	519,236.08	(1,657,547.04)
RESERVE TRANSFERS from/(to)						
Leave Reserve	MFA		95,600	(51,800)	0.00	(1,754.53)
Plant Replacement Reserve	MFA		390,000	(452,500)	0.00	(2,529.16)
Building Reserve	MFA		50,000	(188,300)	0.00	(8,260.82)
Computer Reserve	MFA		0	(5,800)	0.00	(818.42)
Tambellup Rec Ground & Pavilion Reserve	MFA		0	(6,000)	0.00	(1,031.92)
Broomehill Rec Complex Reserve	MFA		0	(10,300)	0.00	(1,732.64)
Building Maintenance Reserve	MFA		23,500	(20,900)	0.00	(947.07)
Sandalwood Villas Reserve	MFA		0	(11,700)	0.00	(1,735.37)
Broomehill Synthetic Bowling Green Replacement Reserve	MFA		0	(10,000)	0.00	(1,415.12)
Refuse Sites Post Closure Management Reserve	MFA		0	(5,600)	0.00	(643.24)
Lavieville Lodge Reserve	MFA		25,000	(11,500)	0.00	(1,543.77)
Townscape Plan Implementation Reserve	MFA		100,000	(3,600)	0.00	(3,602.14)
Tambellup Synthetic Bowling Green Replacement Reserve	MFA		0	(8,100)	0.00	(583.02)
Tourism & Economic Development Reserve	MFA		40,000	(800)	0.00	(774.62)
			724,100	(786,900)	0.00	(27,371.84)
LOANS						
Loan Repayments	MFA		0	(131,800)	0.00	(89,023.40)
			0	(131,800)	0.00	(89,023.40)
TOTAL CAPITAL			1,570,100	(5,819,500)	519,236.08	(1,773,942.28)

SHIRE OF BROOMEHILL-TAMBELLUP
Municipal Fund & Trust Fund Payments for the month ending 28 February 2023
Presented to Council on 16 March 2023
Local Government (Financial Management) Regulations 1996 - No. 12 & No. 13

13.2.1 List of Payments - Febraury 2023

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
CHEQUES					
4342	13/02/2023	ORIGIN ENERGY	18 Henry Street Tamb - LPG Equipment Fee 45kg x2	52.00	
4343	13/02/2023	SHIRE OF BROOME	Payment of LSL liability for KB Williams LSL due 29/10/2022	17,771.00	
4344	13/02/2023	TAMBELLUP HOTEL	Refreshments for Council Meeting	230.00	
4345	21/02/2023	PETTY CASH	BH Petty Cash - 18/11/22 to 06/02/23	122.85	
4346	24/02/2023	SYNERGY	Streetlights & various properties - electricity usage and supply - 25/12/2022 to 24/01/2023	4,658.42	
4347	24/02/2023	WATER CORPORATION	Various properties - water usage charges 3/12/22 to 14/02/23 - water service charges 01/01/23 to 28/02/23	17,130.29	
EFT					
EFT15234	13/02/2023	124 TAMBELLUP STORE	January 2023 - Newspapers, Groceries, Milk and Fuel	504.16	
EFT15235	13/02/2023	ALBANY ALLSOILS LANDSCAPE SUPPLIES	120m3 black mulch	2,088.00	
EFT15236	13/02/2023	ALBANY FORD	Change Over Ford Ranger Wildtrak - 1TA	15,000.00	
EFT15237	13/02/2023	ALBANY YOUTH SUPPORT	Provision of Youth Outreach Services to 07/02/23	7,333.33	
EFT15238	13/02/2023	ALLWORK CIVIL	Line marking for Journal Street	1,172.50	
EFT15239	13/02/2023	AMPAC DEBT RECOVERY	Rates debt collection costs - W/E 31/01/23	554.75	
EFT15240	13/02/2023	AMPOL CARD (prev Caltex Star Card)	Fuel - BHT150, 1TA & BH000 January 2023	1,811.97	
EFT15241	13/02/2023	AUSTRALIA POST	Broomehill postage & PO Box 64 renewal to 31/03/2024	194.94	
EFT15242	13/02/2023	BLUESTEEL ENTERPRISES PTY LTD (FRONTLINE FIRE AND RESCUE)	Fire Brigade PPE - Full Face Respirators Medium	858.00	
EFT15243	13/02/2023	BOC LIMITED	Cylinder Rent - Depot - 29/12/22 to 28/01/23 - Oxygen x1, Dissolved Acetylene x2, Argoshield x1	52.53	
EFT15244	13/02/2023	BROOMEHILL CENTRAL FIRE BRIGADE	Payment for Conducting Burn Off at Broomehill Primary School - 15/10/22	681.82	
EFT15245	13/02/2023	BUNNINGS ALBANY	1 x step ladder for T/A office	171.52	
EFT15246	13/02/2023	CHILD SUPPORT AGENCY	Payroll deductions	362.45	
EFT15247	13/02/2023	DARREN SLYNS	Reimburse Broomehill Caravan Park Bond	200.00	
EFT15248	13/02/2023	DEPARTMENT OF PLANNING LANDS AND HERITAGE	Lease Reserve 22607 Garrity St - 01/01/2023 to 30/06/2023	2,640.00	
EFT15249	13/02/2023	GREAT SOUTHERN FUEL SUPPLIES	9,000 litres diesel delivered	17,073.74	
EFT15250	13/02/2023	HEWER CONSULTING SERVICES	Carry out road inspections, condition assessments and update RAMM data	15,659.00	
EFT15251	13/02/2023	INTELIFE GROUP LTD	Tree slashing Tieline Road	22,627.00	
EFT15252	13/02/2023	IT VISION AUSTRALIA PTY LTD	SynergySoft Purchase Orders Implementation & Training	8,596.73	
EFT15253	13/02/2023	J BLACKWOOD & SON	Part Order - cleaning products	942.36	
EFT15254	13/02/2023	KATANNING FURNISHINGS	Supply and install vinyl floorcoverings at Tambellup Daycare	2,320.00	
EFT15255	13/02/2023	KATANNING RETICULATION AND PUMP SUPPLY	Bhill Complex - Replace blown transformer at storage tank (oval)	529.65	
EFT15256	13/02/2023	KATANNING STOCK AND TRADING	Retractable hose reel	389.70	

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT15257	13/02/2023	LANDGATE CUSTOMER ACCOUNT	Landgate SLIP subscription 1 Nov 22 to 31 Oct 23	2,453.00	
EFT15258	13/02/2023	MARKETFORCE	Advertising - Team Leader Construction 'Albany Advertiser' 19 January 2023	759.24	
EFT15259	13/02/2023	MCLEODS BARRISTERS AND SOLICITORS	Matter 50392 - Legal advice on CBH DAP Application Amendment	5,435.74	
EFT15260	13/02/2023	MINI PROJECTS WA	Hire of EWP - Put up Banners	302.50	
EFT15261	13/02/2023	NARDLAH GRAZING CO	Reimburse Broomehill Caravan Park Bond	200.00	
EFT15262	13/02/2023	OFFICEWORKS	Computer Cables, Mouse and Keyboard - DOT Computer	107.97	
EFT15263	13/02/2023	PAUL ARMSTRONG PANEL BEATERS	Emergency Towing 1TA - Albany Highway Narrikup to Albany World of Cars	429.00	
EFT15264	13/02/2023	PERFECT COMPUTER SOLUTIONS PTY LTD	Monthly Monitoring January 2023	85.00	
EFT15265	13/02/2023	QFH MULTIPARTS	Hydraulic hose & fittings, hydraulic caps for Dolly BHT1633	2,133.66	
EFT15266	13/02/2023	RECHARGE-IT (Danai Pty Ltd)	Remanufactured Toner Cartridges	162.00	
EFT15267	13/02/2023	SOUTHERN TOOL AND FASTENER CO	4 Whipper Snipper heads	176.00	
EFT15268	13/02/2023	ST LUKES FAMILY PRACTICE	Pre-employment medical - Gifford Eades	132.00	
EFT15269	13/02/2023	TAMBELLUP PRIMARY SCHOOL	Contribution to Bus Hire for Swimming Lessons 2023	1,000.00	
EFT15270	13/02/2023	THINKWATER ALBANY	Bhill Complex - check pumps, replaced solenoid at Main Dam - Fixed issue with bays at Bhill Caravan Park	462.61	
EFT15271	13/02/2023	TOLL TRANSPORT PTY LTD	Freight to 29/01/2023	105.47	
EFT15272	13/02/2023	TOWN PLANNING INNOVATIONS	General Planning Services - Dec 22 and Jan 23	2,887.50	
EFT15273	13/02/2023	TRAFFIC FORCE	Traffic Management Plan & Site Inspection - Tieline Road	1,056.00	
EFT15274	13/02/2023	TYREPOWER KATANNING	Front Wheel Allignment - TA005	185.00	
EFT15275	13/02/2023	WARREN BLACKWOOD WASTE	Management of Waste Transfer Stations, hosuehold refuse & recycling collection Jan 2023	18,995.34	
EFT15276	13/02/2023	WESTRAC EQUIPMENT PTY LTD	Supply Caterpillar 938K Loader; trade 930G Loader as per quote	218,302.58	
EFT15277	13/02/2023	WURTH AUSTRALIA PTY LTD	Hand Cleaner	153.95	
EFT15278	13/02/2023	WYWURRY ELECTRICAL	Supply and install new 25lt hot water unit in Tamb Admin Building	1,500.00	
EFT15279	20/02/2023	AUSTRALIAN TAXATION OFFICE	BAS January 2023	33,084.00	
EFT15280	21/02/2023	CHILD SUPPORT AGENCY	Payroll deductions	362.45	
EFT15281	21/02/2023	ELAINE WILSON	Return Broomehill Caravan Park Bond	200.00	
EFT15282	21/02/2023	GRAHAM ROBERTS	Return Broomehill Caravan Park Bond	200.00	
EFT15283	21/02/2023	LILLIAN MAY PENNY	Return of Hall Bond and Key Deposit	550.00	
EFT15284	24/02/2023	ACE ACCOMODATION ALBANY	Accommodation 13-17 Feb D.Gale - WHS Course	549.00	
EFT15285	24/02/2023	ALBANY FORD	Repairs to 1TA axle	2,042.65	
EFT15286	24/02/2023	ALBANY SECURITY SUPPLIES	2 Padlocks for BH Transfer Station	280.00	
EFT15287	24/02/2023	AMPAC DEBT RECOVERY	Rates debt collection costs - W/E 10/02/23	338.36	
EFT15288	24/02/2023	AUSTRALIAN MINERAL FERTILISERS	40 bag of fertilizer	1,751.20	
EFT15289	24/02/2023	BURGESS RAWSON	Water Accounts to Feb 2023 - Norrish St toilets, Station Masters House & Railway Station	1,547.97	
EFT15290	24/02/2023	CJD EQUIPMENT PTY LTD	Service kit for Kenworth truck	511.21	
EFT15291	24/02/2023	DEPARTMENT OF FIRE & EMERGENCY SERVICES	2022/2023 ESL Quarter 3 Contribution	22,096.80	
EFT15292	24/02/2023	DUGGINS	Work clothing for B.Trezona	361.80	

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
EFT15293	24/02/2023	ELITE STEEL FABRICATION	Repair rear leg on trailer	1,143.73	
EFT15294	24/02/2023	GARY DUNCAN	Backflow Testing x 10 Valves	1,650.00	
EFT15295	24/02/2023	GREAT SOUTHERN FUEL SUPPLIES	Drum of degreaser	1,357.90	
EFT15296	24/02/2023	GRIFFIN VALUATION ADVISORY	2023 'Other Infrastructure' Asset Valuations for financial reporting	14,520.00	
EFT15297	24/02/2023	J BLACKWOOD & SON	Final Order - cleaning products	129.97	
EFT15298	24/02/2023	J.E & K.N DAVIS	Push gravel for Tieline Road	20,717.40	
EFT15299	24/02/2023	KATANNING RETICULATION AND PUMP SUPPLY	ToroT7 Gear Drive Sprinklers SS Shaft x 10 - 63 Taylor Street	1,297.34	
EFT15300	24/02/2023	LW HULL	Treat Bhill & Tamb ovals for beetle infestation plud broadleaf, apply wetting agent to ovals and Diprose Park	6,357.35	
EFT15301	24/02/2023	PERFECT COMPUTER SOLUTIONS PTY LTD	IT Support - 09/02 change Password - 13/02 Recover Files - 14/02 Admin Calendar - 16/02 Server	255.00	
EFT15302	24/02/2023	RESONLINE	Broomehill Caravan Park Online Booking System - January 23	134.31	
EFT15303	24/02/2023	SIGNS PLUS	3 x Domed Magnetic Staff badges	50.00	
EFT15304	24/02/2023	T QUIP	Purchase of 1x Toro mower Groundmaster 3200 4WD; trade Toro mower as per quotation	35,464.00	
EFT15305	24/02/2023	TELSTRA	Telephone usage charges to 01/02/2023 service charges to 01/03/2023	1,672.28	
EFT15306	24/02/2023	TOLL TRANSPORT PTY LTD	Freight to 19/02/2023	250.36	
EFT15307	24/02/2023	TRUCK CENTRE WA PTY LTD	Air valve and cannister	60.55	
EFT15308	24/02/2023	TRUCKLINE ALBANY	Brass fitting for Mack truck	41.22	
EFT15309	24/02/2023	TYREPOWER KATANNING	Tyre repair, balance - Ranger BH014	75.00	
EFT15310	24/02/2023	V & G CANVAS AND TRIMMING	Truck sign cover - Mack BHT0	37.40	
EFT15311	24/02/2023	WAYFOUND	'Holland Track Interpretive Centre' - Plan Design Road Sign and Sign Locations	880.00	
EFT15312	24/02/2023	WESTRAC EQUIPMENT PTY LTD	Drum of Engine Engine oil	1,795.39	
EFT	14/02/2023	SALARIES & WAGES	Wages - Fortnight ending 10 Feb 2023	58,754.10	
EFT	24/02/2023	SALARIES & WAGES	Final Pay - B Skinn	7,419.50	
EFT	28/02/2023	SALARIES & WAGES	Wages - Fortnight ending 24 Feb 2023	60,758.60	
DIRECT DEBITS					
DD6697.1	14/02/2023	AWARE SUPER	Superannuation contributions	7,979.13	
DD6697.2	14/02/2023	REST SUPERANNUATION	Superannuation contributions	262.17	
DD6697.3	14/02/2023	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	540.84	
DD6697.4	14/02/2023	AMP SUPERANNUATION SAVINGS TRUST (SST)	Superannuation contributions	793.88	
DD6697.5	14/02/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	1,077.99	
DD6697.6	14/02/2023	SUPER DIRECTIONS FUND	Superannuation contributions	27.32	
DD6697.7	14/02/2023	MACQUARIE SUPER CONSOLIDATOR II	Superannuation contributions	168.35	
DD6697.8	14/02/2023	AUSTRALIAN SUPER	Superannuation contributions	420.95	
DD6697.9	14/02/2023	MLC NAVIGATOR RETIREMENT PLAN	Superannuation contributions	314.15	
DD6697.10	14/02/2023	PRIME SUPER	Superannuation contributions	273.24	
DD6697.11	14/02/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	256.58	
DD6706.1	14/02/2023	AWARE SUPER	Superannuation contributions	217.70	

Chq/EFT	Date	Name	Description	Municipal Fund	Trust Fund
DD6709.1	28/02/2023	AWARE SUPER	Superannuation contributions	7,997.02	
DD6709.2	28/02/2023	REST SUPERANNUATION	Superannuation contributions	262.17	
DD6709.3	28/02/2023	AUSTRALIAN RETIREMENT TRUST	Superannuation contributions	616.11	
DD6709.4	28/02/2023	AMP SUPERANNUATION SAVINGS TRUST (SST)	Superannuation contributions	793.88	
DD6709.5	28/02/2023	HOSTPLUS SUPERANNUATION FUND	Superannuation contributions	1,077.99	
DD6709.6	28/02/2023	SUPER DIRECTIONS FUND	Superannuation contributions	107.86	
DD6709.7	28/02/2023	MACQUARIE SUPER CONSOLIDATOR II	Superannuation contributions	175.13	
DD6709.8	28/02/2023	AUSTRALIAN SUPER	Superannuation contributions	425.42	
DD6709.9	28/02/2023	MLC NAVIGATOR RETIREMENT PLAN	Superannuation contributions	314.15	
DD6709.10	28/02/2023	PRIME SUPER	Superannuation contributions	245.92	
DD6709.11	28/02/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	256.58	
178	01/02/2023	BANK FEES	Overdraft Fee Municipal Fund	10.00	
178	09/02/2023	WESTNET	Broomehill Library monthly subscription	29.95	
178	15/02/2023	MESSAGE MEDIA	SMS Messaging - Councillors, Fire Brigades	602.09	
178	15/02/2023	3E ADVANTAGE	Tamb Photocopier monthly print management fee	1,102.20	
178	27/02/2023	BANK FEES	Tyro EFTPOS Machine fees	174.25	
178	28/02/2023	BANK FEES	FTS Fees - Creditors and Payroll bulk payments	35.03	
				704,008.16	-

CREDIT CARDS			Description	Amount
January	14/02/2023	Chief Executive Officer	Roof Rack Superstore - for Ford Everest BHT150	589.00
			Fuel - BHT150	242.96
			Monthly Card Fee	4.00
			Total CEO	835.96
January	14/02/2023	Manager Finance & Administration	Seek advertising - Team Leader Construction	324.50
			Dept Transport - registration Ford Ranger 1TA	182.50
			Aussie Broadband - nbn 21 Lathom St & 16 Leven St	158.00
			Zoom - monthly fee	46.18
			Adobe - subscription renewal MFA laptop	347.82
			Monthly Card Fee	4.00
Total MFA	1,063.00			
January	14/02/2023	Governance & Executive Assistant	QFH Multiparts - dishwashing tablets	27.94
			Catering - CEO VROC meeting	10.40
			Monthly Card Fee	4.00
Total EXA	42.34			
			Total Credit Cards	1,941.30

2.5 STAFF BENEFITS

Objective: To provide for consistency of employment conditions for all staff.

Date of adoption: 13 October 2008 **Minute No.** 081008

Date of amendment: 11 February 2021 **Minute No.** 210208

Date of last review: 11 February 2021

Legislative References:

Internal References: Housing and Land Strategy
Policy 2.11: Employee Superannuation
Employee Code of Conduct

POLICY STATEMENT

Council recognises that to attract employees the Shire must have employment conditions which are fair and provide incentive and opportunity. To achieve this, Council will:

Housing

Provide quality housing as per Council's Housing and Land Strategy as follows:

Section 6: Housing Replacement Strategies:

4. Strategy

It is recommended that the base preferred specification for future staff housing construction, other than executive housing, be:

- (a) 3 bedroom, 2 bathroom, 2 living areas;
- (b) Built in robes to bedrooms;
- (c) Covered outdoor area and 2 car carport and shed;
- (d) Solar hot water system.

5. Strategy

It is recommended that the base preferred specification for future executive staff housing construction be:

- (a) Four Bedroom, 2 bathroom and a study;
- (b) Two car fully enclosed garage;
- (c) Two living areas, dining room, outdoor/alfresco area;
- (d) All bedrooms to have built in or walk in robes;
- (e) Sufficient linen/storage or at least large cupboard areas;
- (f) Solar hot water system;
- (g) Fully paved and landscaped outdoor areas;
- (h) Reverse cycle air conditioning.

Housing rentals will be subsidised and include window treatments, reticulated lawn and garden areas and provision of a rainwater tank.

Telephones

The Shire will provide financial assistance to employees who require a telephone connection to their private residence for Shire purposes and will reimburse any employee for telephone charges incurred undertaking Shire business.

Superannuation

Council offers up to an extra 5% of an employee's fortnightly wage to a complying superannuation fund (in addition to the legislated requirement and conditional on the employee making a matching contribution) – see Council Policy 2.11 – Employee Superannuation.

2.5 STAFF BENEFITS STAFF HOUSING (Draft Showing Proposed Amendments)

Objective: To provide for consistency of employment conditions for all staff.

Date of adoption: 13 October 2008 **Minute No.** 081008

Date of amendment: 11 February 2021 **Minute No.** 210208

Date of last review: 15 September 2022

Legislative References:

Internal References: Housing and Land Strategy
Policy 2.11: Employee Superannuation
Employee Code of Conduct

POLICY STATEMENT

Council recognises that to attract employees the Shire must have employment conditions which are fair and provide incentive and opportunity. To achieve this, Council will:

Housing

The Shire will endeavour to provide the following housing for staff:

a) Senior Management Team

It is the policy of the Shire of Broomehill-Tambellup to offer Council owned housing to its Senior Management Team as follows:

- Chief Executive Officer 21 Lathom Street, Broomehill;
- Manager of Finance & Administration 17 Taylor Street, Tambellup;
- Manager of Works 18 Henry Street, Tambellup; and
- Strategic Support & Projects Officer 63 Taylor Street, Tambellup.

The rental charged on these properties will be negotiated as part of the salary package and any subsidy given (less than market value) will be valued in the employee's Contract of Employment.

b) Other Staff:

To attract and retain supervisor level staff in professional, technical and specialised positions, it is also policy to offer any available staff housing as determined from time to time by the Chief Executive Officer, as follows:

Position	Any Property From This List If Available
Works Supervisor	5 Leven Street, Broomehill
Executive Assistant	18 Ivy Street, Broomehill
Senior Ranger	
Team Leader – Construction	
Team Leader – Maintenance	
Team Leader – Parks & Gardens	
Community Emergency Services Manager	

The CEO may negotiate weekly rental for 'Other Staff' in accordance with annual performance reviews.

c) Private Rentals

In the event that any Council provided accommodation is, at any time, not required for entitled employees identified above, then the CEO is delegated authority to rent the accommodation to other persons, including other Shire employees, provided the tenancy arrangement is on a fixed basis and includes a clause that the property will be vacated if required for the persons listed above. Market value rental will be applicable in these circumstances.

Reference should be made to the Council's Housing and Land Strategy for the design and standard of new housing construction.

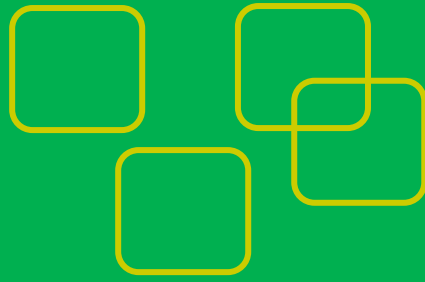
No-Smoking

Smoking is strictly prohibited within all Shire owned houses and buildings at all times.

Bond

Each tenant will be required to lodge a sum equivalent to four weeks' rent, as per Council's Fees and Charges, as a bond towards any damage sustained by the tenant during the tenancy. All tenancies will have a written residential tenancy agreement.

A pet bond equivalent of 1 weeks rent, as per Council's Fees and Charges, will be payable in addition to the bond listed above if the CEO has given written approval for a pet to be on the premises.















2022/23










Budget Review

for the period ended 31 January 2023



2022/2023 Budget – Major Items Status

BUDGET ITEM		STATUS	COMMENT
A status report on the items within the Adopted Budget CEO's Introduction:			
CEO INTRODUCTION:			
\$7.1m in operating expenditure		57%	\$4.69m as at 31 January.
\$5.8m in capital expenditure		22%	\$1.1m as at 31 January.
Construction of a Caravan Park in Tambellup		Commenced.	Detailed construction plans currently being formulated.
Improvements at the Tambellup Youth Centre (The Zone)		Commenced.	Master planning being completed now.
Townscape improvements at the Journal Street intersection in Broomehill.		Completed.	
Major widening works on Tieline Road		Under construction	\$40,000 spent of \$705,000 budget as at 31 January.
New seal on a gravel section of Warrenup Road		Not yet commenced	Scope of works changed at February 2023 Council meeting as a result of Flat Rocks Wind Farm Construction.
\$1.85m road construction program.		Under construction	\$249,000 as at 31 January.
A new Community Strategic Plan		Completed	Adopted by Council November 2022.
A new Corporate Business Plan		Under construction	Currently being compiled.
Scope improvements to:			
<ul style="list-style-type: none"> • Broomehill Recreational Complex, 		Not yet commenced	
<ul style="list-style-type: none"> • Tambellup Youth Centre, 		Commenced.	Master planning being completed now.




• Tambellup Main Street & Railway Precinct		Not yet commenced	Focus of community breakfast on 17 March 2023.
• Tambellup Caravan Park.		Commenced.	Detailed construction plans currently being formulated.
ANNUAL BUDGET HIGHLIGHTS:			
<u>General Purpose Funding</u>			
Rates increase of 4% raising an additional \$108,436 (the Local Government Cost Index is currently 5.9%);		Implemented	Implemented with raising of 22/23 rates
CBH ex-gratia rates also increase by 4%;		Implemented	Implemented with raising of 22/23 rates
Rates write-offs budgeted for Tambellup Golf Club and Tambellup Business Centre as in previous years; and		Implemented	Broomehill Village Co-op also added.
Advance payment of Financial Assistance Grants received in June 2022 of approximately 75% of the 2022/23 allocation. Final allocation has not been advised, budget is calculated on 25% of 2021/22 allocation.			Actual figures now advised - \$74,000 increase to budget estimates.
<u>Governance</u>			
Members Meeting Fees \$64,000, President and Deputy Allowances \$12,500 - increased per Council workshop 9 June 2022;			
Additional IT expense \$20,000 – includes new SynergySoft programs (Customer Service Module and On-line Purchase Orders);			On-line purchasing installed and operational. CSM implementation occurring in the coming months.
Amalgamation funds \$33,800 – to commence amalgamation of Town Planning Schemes;			Phil Sheppard appointed to completed amalgamation. First report to Council February 2023.



Integrated Planning expenses \$40,000 – for review of Strategic Community Plan, Corporate Business Plan and Strategic Resource Plan (includes Financial and Asset Management plans);	<input checked="" type="checkbox"/>		\$26,000 spent. SCP completed. CBP nearly finished. SRP still to be done.
Broomehill Administration Building; enclose carport/install roller doors for security - \$30,000; and	<input type="checkbox"/>	Not yet commenced	
Vehicle changeovers for the Chief Executive Officer and Manager Finance & Administration - from Plant Reserve.	<input checked="" type="checkbox"/>	Completed.	
<u>Law, Order & Public Safety</u>			
Emergency Services Levy (ESL) Grant \$45,800 with expense of same for clothing & equipment, maintenance of equipment and insurances for fire brigade volunteers;	<input checked="" type="checkbox"/>		
Community Emergency Services Manager (CESM) agreement continues with DFES, Shires of Katanning and Woodanilling - \$20,000; and	<input checked="" type="checkbox"/>		
Ranger Services provided under Service Agreement with Shire of Kojonup - \$22,000.	<input checked="" type="checkbox"/>		
<u>Health</u>			
Infant Health Clinic (occupied by Tambellup Family Day-care); carpet to main room and sleep room - \$5,000;	<input checked="" type="checkbox"/>	Completed	\$2,109
Health Inspection; Environmental Health Officer provided under Service Agreement with Shire of Plantagenet - \$7,000; and	<input checked="" type="checkbox"/>		Resource sharing arrangement with Plantagenet finalised. Llew Withers appointed as new EHO.
Pest Control – increase in expenditure for participation in the Contiguous Local Authority Group (CLAG) for mosquito control with the Shires of Gnowangerup and Katanning; includes staff training, purchase of baits and equipment - \$9,500.	<input checked="" type="checkbox"/>		Training of staff completed and microscope purchased.

<u>Education & Welfare</u>			
A Smart Start, annual contribution - \$4,300;	✓	Completed	
Donations to Broomehill and Tambellup Primary Schools to assist with transport for swimming lessons - \$1,000 each;	✓	Completed	
A Smart Start program – balance of Great Southern Development Commission (GSDC) funding held for employment costs of Co-ordinators;	✓		Handed over operations to A Smart Start. Funds yet to be paid.
Youth Worker program – funding from Youth Great Southern \$20,000 and Tambellup Noongar Land Association \$10,000 to assist with continuation of Youth Worker program. Total expense of \$60,000 will see the program continue through to March 2023 (\$30,000 net cost); and	✓	Ongoing	
Local Roads and Community Infrastructure Program (LRCIP) Phase 3 funding of \$120,000 has been allocated to the Tambellup Youth Centre for building extension and improvements and extension of the sealed area.	👉	Commenced.	Master planning being completed now.
<u>Housing</u>			
Routine maintenance of staff housing, GROH houses and Seniors Accommodation units;	✓	Ongoing	
Installation of blinds to the gazebo at Sandalwood Villas - \$2,500;	👉	Not yet commenced	
Sale of housing at 27 East Terrace, Tambellup (settled 21/07/2022) - \$180,000; and	✓	Completed	
Renovation of recently vacated Unit 3 at Lavieville Lodge - \$25,000 from Reserve.	👉	Underway	An additional \$10,000 in mid-year budget review.

<u>Community Amenities</u>			
Rubbish collection charges for household and commercial properties increased by approx. 4% (raising an additional \$2,500);	☑	Implemented	
Cost of collection of tyres for disposal from Broomehill and Tambellup tips - \$10,000;			
Town Planning revenue decreased from \$38,000 to \$10,000 (<i>21/22 Flat Rocks Wind Farm & CBH applications</i>);	☑	\$3,394 Year to Date	
Town Planning consultant expense - \$30,000;	☑	\$6,961 Year to Date	
Town Planning legal advice in relation to Flat Rocks Wind Farm - \$15,000; and	☑	\$17,109 Year to Date	Additional \$5,000 added in budget review. Shouldn't need any more expenditure in the year.
Broomehill Cemetery; seating under new gazebo (<i>carry over</i>) - \$8,000 (CEO may reallocate to other Broomehill Cemetery improvements following discussions with the Council).	☒	Not yet commenced	
<u>Recreation & Culture</u>			
Tambellup Pavilion, installation of hand rails down steps to oval (<i>carry over</i>) - \$5,000;	☒	Not yet commenced	
Routine maintenance of Town Halls, Sporting Complex's, Parks and Gardens;	☑	Ongoing	
Broomehill Library - grant funding approved to purchase IT equipment and host Genealogy Workshops with the Tambellup CRC - \$3,000;	☑	Completed October 2022	
Library Management payment to Tambellup CRC in accordance with the Service Agreement - \$50,000;	☑		
Participation (signage) in the Yoorn (Bobtail) Trail project with Outdoors Great Southern - \$22,000;	☑		Paid \$5,000 service agreement portion only

Heritage - Municipal Inventory review - \$19,500 (<i>funding 50/50 received in 2021/22</i>);	✓	Ongoing	\$4,857 year to date.
Broomehill Hall; security upgrades windows/doors (<i>carry over</i>) - \$8,500;	✗	Not yet commenced	
Broomehill RSL Hall; toilet upgrades (<i>carry over</i>) - \$15,000;	✗	Not yet commenced	
Broomehill RSL Hall; shade sails - \$7,000; and	✓	Completed	\$8,100
Broomehill Museum machinery shed; funding from Local Roads and Community Infrastructure Program Phase 3 - \$20,000 (CEO to further workshop this issue with the Council).	✓	Completed	\$10,000 paid. \$10,000 outstanding.
<u>Transport</u>			
Road maintenance budget consistent with previous year – provision for contractors to do tree pruning, roadside spraying.	✓	Ongoing	
Tambellup Depot workshop oil store (<i>to meet WHS requirements</i>) - \$15,000;	✗	Not yet commenced	
Tambellup Depot machinery shed; concrete another bay - \$10,000;	✗	Not yet commenced	
Plant Replacement per the 10 year program, funded by the Plant Reserve;	✓	Ongoing	\$575,000 net changeover budgeted. \$43,000 net expended as at 31 January.
Tambellup townscape; Crowden St footpaths - \$50,000 (possible street tree installation);	✗	Not yet commenced	
Broomehill townscape; Journal St/GS Highway intersection; funded by Drought Communities Program and the Townscape Reserve - \$590,000;	✓	Complete	\$543,000 spent. Some paving and signage still to be done.
Emergency Management Incident Control Centre; funded by Local Roads and Community Infrastructure Phase 2 - \$25,000; and	✓	Completed	\$27,180
Road Construction \$1.85m:	👉	Under construction	\$249,000 as at 31 January.

• Tieline Road; pavement repair, widen shoulder & seal - \$165,000 (<i>carry over</i>);		Underway now	\$11,235
• Tambellup West Road; pavement repair & reseal to 7.0m - \$150,000;		Underway now	\$11,901
• Warrenup Road; reconstruct gravel section to 7.0m & seal - \$420,000;		Underway now	\$2,000
• Tieline Road; repair failed sections, widen shoulders & seal to 7.0m - \$540,000;		Underway now	\$28,126
• Toolbrunup Road; extend seal to Tallents Road – \$160,000;		Underway now	\$1,218
• Chillicup Road; construct & seal - \$244,100;		Underway now	\$184,308
• Nymbup Road; repair & extend culverts - \$20,000; and		Not yet commenced	\$0
• Greenhills South Road; widen, reconstruct & seal - \$150,000.		Not yet commenced	\$0
<u>Economic Services</u>			
Broomehill Caravan Park routine maintenance; and provision to replace washer and dryer;		Ongoing	New washer & Dryer purchased.
Annual Contribution towards Great Southern Treasures - \$11,000;			
Payment to Tambellup CRC for production of the Topics - \$10,500;			
Management of standpipes and bores in the Shire - \$52,200;		\$19,500	
Standpipe water usage recouped from customers - \$20,000		\$3,429	
Holland Track Interpretive Centre, funded by the Drought Communities Program - \$80,000;		Complete	Some signage to be installed - \$53,775 expended.
Broomehill Caravan Park; building upgrades/storage funded by the Local Roads and Community Infrastructure Program Phase 3 - \$41,000;		Not yet commenced	\$0

Tambellup Caravan Park development; park infrastructure, building upgrades and cabins - \$850,000:		Commenced.	Detailed construction plans currently being formulated.
o Funding from Local Roads and Community Infrastructure Program Phase 3 - \$700,000; and			
o Contribution from the Tambellup Cropping Group towards cabins - \$150,000;			
Standpipe Improvements:			
o Water efficiencies Tambellup; installation of standpipe controller on new tank at Tambellup Depot funded by Drought Communities Program - \$25,000;	<input checked="" type="checkbox"/>	\$19,462	Completed
o Standpipe controller replacement at Greenhills North Road - \$15,500; and	<input checked="" type="checkbox"/>	\$15,500	Completed
o Standpipes controller upgrades at Tambellup West Road, Crawford Street & Cemetery Road - \$17,500.	<input checked="" type="checkbox"/>	\$17,804	Completed
<u>Other Property & Services</u>			
Planning and design for various projects - \$45,000 (Youth Centre, Tambellup Townscape & Broomehill Recreational Complex); and		Underway now	\$4,000 spent.
50 Norrish Street, Tambellup; asbestos removal and demolition of building - \$20,000 (Old Butchers Shop).	<input checked="" type="checkbox"/>	Not yet commenced	Council agenda item for March.
RESERVE FUNDS			
Increase in Reserve funds of \$102,800:	<input checked="" type="checkbox"/>		Reserve transfers will be done at the end of the financial year.
o Proceeds from sale of 27 East Terrace, Tambellup to Building Reserve - \$180,000;	<input checked="" type="checkbox"/>		Reserve transfers will be done at the end of the financial year.

Plant Replacement funded from Plant Reserve, per 10 year Plant Replacement Program; and	<input checked="" type="checkbox"/>		Reserve transfers will be done at the end of the financial year.
A review of all reserve accounts will occur in 2022/2023.	<input checked="" type="checkbox"/>	Not yet commenced	
LOANS			
No new loans proposed in 2022/2023;	<input checked="" type="checkbox"/>	Noted	
Existing Loans:			
o Tambellup Administration Building loan is finalised in 2022/23;	<input checked="" type="checkbox"/>		Last payment not yet due
o Tambellup Pavilion loan matures 2036/37;	<input checked="" type="checkbox"/>	Noted	
o GROH Housing loan matures 2034/35;	<input checked="" type="checkbox"/>	Noted	
Opening Balance 1 July 2022 - \$1.81m;	<input checked="" type="checkbox"/>	\$1.861m	
Closing Balance 30 June 2023 - \$1.68m.	<input checked="" type="checkbox"/>	In progress	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

BUDGET SUMMARY by PROGRAM	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance
Opening funding surplus / (deficit)	1,870,500	1,861,784.09	100%	1,861,800	(8,700)
Revenue from Operating Activities					
Governance	31,500	15,926.00	51%	31,500	0
General Purpose Funding	3,285,800	3,087,005.07	94%	3,377,200	91,400
Law, Order & Public Safety	178,200	128,227.44	72%	178,200	0
Health	6,800	236.00	3%	6,800	0
Education & Welfare	30,300	10,000.00	33%	30,300	0
Housing	302,000	243,473.29	81%	335,500	33,500
Community Amenities	88,500	74,446.44	84%	88,500	0
Recreation & Culture	46,600	6,829.90	15%	46,600	0
Transport	226,300	201,495.62	89%	230,200	3,900
Economic Services	79,400	38,918.38	49%	79,400	0
Other Property & Services	62,000	36,139.99	58%	66,600	4,600
	4,337,400	3,842,698.13	89%	4,470,800	133,400
Expenditure from Operating Activities					
Governance	(615,700)	(346,164.98)	56%	(625,200)	(9,500)
General Purpose Funding	(300,000)	(163,692.91)	55%	(301,000)	(1,000)
Law, Order & Public Safety	(289,300)	(171,939.73)	59%	(290,100)	(800)
Health	(63,400)	(33,628.94)	53%	(63,600)	(200)
Education & Welfare	(104,700)	(65,329.42)	62%	(104,700)	0
Housing	(233,000)	(90,118.77)	39%	(233,000)	0
Community Amenities	(485,900)	(271,467.78)	56%	(491,300)	(5,400)
Recreation & Culture	(1,386,300)	(744,952.31)	54%	(1,386,600)	(300)
Transport	(3,190,300)	(1,645,020.78)	52%	(3,192,800)	(2,500)
Economic Services	(350,600)	(222,170.59)	63%	(358,400)	(7,800)
Other Property & Services	(96,200)	(314,696.40)	327%	(100,000)	(3,800)
	(7,115,400)	(4,069,182.61)	57%	(7,146,700)	(31,300)
Non Cash Amounts excluded from Operating Activities					
Depreciation of Assets	2,087,500	1,239,033.16	59%	2,087,500	0
(Profit) / Loss on Sale of Assets	57,100	(111,264.64)	-195%	23,600	(33,500)
	(633,400)	901,284.04		(564,800)	68,600
Investing Activities					
Non Operating Grants, Subsidies and Contributions	3,012,300	296,000.00	10%	3,012,300	0
Proceeds from Disposal of Assets	846,000	314,090.91	37%	846,000	0
Purchase of Land Held for Resale	0	0.00	0%	0	0
Purchase of Land & Buildings	(644,500)	(63,905.73)	10%	(654,500)	(10,000)
Purchase of Plant & Equipment	(1,241,000)	(176,925.73)	14%	(1,269,000)	(28,000)
Purchase of Furniture & Equipment	(25,000)	(27,180.00)	109%	(25,000)	0
Purchase of Infrastructure Assets - Roads	(1,707,300)	(222,078.62)	13%	(1,707,300)	0
Purchase of Infrastructure Assets - Other	(1,283,000)	(611,356.21)	48%	(1,299,000)	(16,000)
	(1,042,500)	(491,355.38)	47%	(1,096,500)	(54,000)
Financing Activities					
Transfers from Reserves	724,100	0.00	0%	734,100	10,000
Repayment of Debentures	(131,800)	(65,363.56)	50%	(131,800)	0
Transfers to Reserves	(786,900)	(27,371.84)	3%	(802,800)	(15,900)
	(194,600)	(92,735.40)	48%	(200,500)	(5,900)
Closing funding surplus / (deficit)	0	2,178,977.35		0	0

**SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023**

13.4.1 2022-2023 Budget Review

GENERAL PURPOSE FUNDING	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
RATES							
Revenue							
03001 Rate Income							
70 Rates	MFA	2,819,300	2,825,253.00	100%	2,825,200	5,900	4% increase applied to rate revenue
03002 Rates - Ex Gratia							
70 Rates	MFA	85,300	85,411.59	100%	85,300	0	Nil increase to CBH tonnage capacity
03005 Discount - Rates							
70 Rates	MFA	(110,000)	(112,879.32)	103%	(110,000)	0	
03011 Admin Fee - Instalments							
83 Fees & Charges	MFA	1,500	1,270.00	85%	1,500	0	
03012 Rates Penalty Interest							
86 Penalty Interest	MFA	15,000	10,619.07	71%	15,000	0	Penaty interest rate 7%
03013 Instalment Interest							
86 Penalty Interest	MFA	3,300	2,814.25	85%	3,300	0	Instalment interest rate 5.5%
03014 Interest on Deferred Rates							
86 Penalty Interest	MFA	500	0.00	0%	500	0	
03016 Rate Enquiries							
83 Fees & Charges	MFA	3,000	3,420.00	114%	3,000	0	
03030 Reimbursements							
74 Reimbursements	MFA	30,000	7,343.33	24%	30,000	0	Recoup legal fees on rate recovery
03111 Expense - Rates Written Off							
70 Rates	MFA	(4,000)	(8,450.81)	211%	(8,500)	(4,500)	Tamb Golf, Tamb Business Centre, BHV Co-op
TOTAL REVENUE - RATES		2,843,900	2,814,801.11	99%	2,845,300	1,400	
Expense							
03110 Expense - Rates General							
14 Printing & Stationery	MFA	(500)	0.00	0%	(500)	0	
16 Contract Services	MFA	(30,000)	(7,025.47)	23%	(30,000)	0	Ampac debt collection fees
23 Valuations & Title Searches	MFA	(10,000)	(890.99)	9%	(10,000)	0	
53 Subscriptions	MFA	(2,500)	0.00	0%	(2,500)	0	Landgate mapping tools
96 Administration Allocated	MFA	(167,900)	(102,498.87)	61%	(168,500)	(600)	
TOTAL EXPENSE - RATES		(210,900)	(110,415.33)	52%	(211,500)	(600)	
GENERAL PURPOSE FUNDING							
Revenue							
03229 Grants - FAGS General Purpose							
71 Grants - Operating	MFA	319,900	172,442.00	54%	344,900	25,000	Advance of approx 75% paid in 2021/22
03230 Grants - FAGS Local Roads							
71 Grants - Operating	MFA	93,800	71,444.00	76%	142,900	49,100	Grants Commission have advised of actual allocations for 2022/23
TOTAL REVENUE - GENERAL PURPOSE FUNDING		413,700	243,886.00	59%	487,800	74,100	
OTHER GENERAL PURPOSE FUNDING							
Revenue							
03239 Other General Purpose Funding							
83 Fees & Charges	MFA	1,000	946.15	95%	1,000	0	
03240 Other General Purpose Funding - No GST							
84 Interest On Investments - Reserves	MFA	27,200	27,371.84	101%	43,100	15,900	
TOTAL REVENUE - OTHER GPF		28,200	28,317.96	100%	44,100	15,900	
Expense							
03340 Other General Purpose Funding							
50 Bank Charges	MFA	(5,000)	(1,946.28)	39%	(5,000)	0	
59 Other Sundry Expenses	MFA	(200)	(81.90)	41%	(200)	0	
96 Administration Allocated	MFA	(83,900)	(51,249.40)	61%	(84,300)	(400)	
TOTAL EXPENSE - OTHER GPF		(89,100)	(53,277.58)	60%	(89,500)	(400)	
REVENUE - GENERAL PURPOSE FUNDING		3,285,800	3,087,005.07	94%	3,377,200	91,400	
EXPENSE - GENERAL PURPOSE FUNDING		(300,000)	(163,692.91)	55%	(301,000)	(1,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
MEMBERS OF COUNCIL							
Revenue							
04001 Revenue - Members Of Council							
73 Contributions	MFA	15,000	15,926.00	106%	15,000	0	LGIS member experience rebate
74 Reimbursements	MFA	4,000	0.00	0%	4,000	0	
TOTAL REVENUE - MEMBERS OF COUNCIL		19,000	15,926.00	84%	19,000	0	
Expense							
04101 Expense - Members Of Council							
13 Minor Equipment	MFA	(5,000)	(82.66)	2%	(5,000)	0	New devices for Councillors as required
14 Printing & Stationery	EXA	(500)	0.00	0%	(500)	0	
17 Professional Services	CEO	(3,000)	0.00	0%	(3,000)	0	CEO performance review
19 Advertising & Promotions	EXA	(3,000)	(3,031.49)	101%	(3,000)	0	
24 Legal Advice	CEO	(15,000)	(1,500.00)	10%	(15,000)	0	Lavan Legal - Contract issues Bhill housing
26 Computer & Internet Expenses	MFA	(6,000)	(4,714.80)	79%	(6,000)	0	Data for Cr ipads / Docs on Tap subscription
49 Councillor Allowances	CEO	(3,500)	0.00	0%	(3,500)	0	ICT Allowance
52 Refreshments & Entertainment	EXA	(15,000)	(7,821.17)	52%	(15,000)	0	
53 Subscriptions	CEO	(25,000)	(27,493.69)	110%	(30,000)	(5,000)	WALGA subs / LGPro Corporate M'ship
54 President & Deputy Allowances	CEO	(12,500)	0.00	0%	(12,500)	0	
55 Members Meeting Fees	CEO	(64,000)	0.00	0%	(64,000)	0	
56 Donations	CEO	(5,000)	0.00	0%	(5,000)	0	
57 Conference Expenses	CEO	(7,000)	(7,610.97)	109%	(7,000)	0	LG Convention registrations/Cr Training
58 Travel & Accommodation	CEO	(5,000)	(2,063.56)	41%	(5,000)	0	LG Convention accommodation / Cr travel
59 Other Sundry Expenses	CEO	(3,000)	(213.63)	7%	(3,000)	0	
60 Insurances	MFA	(5,000)	(5,087.88)	102%	(5,000)	0	
96 Administration Allocated	MFA	(258,300)	(157,690.55)	61%	(259,300)	(1,000)	
04103 Expense - Tambellup Admin Building							
01 Salaries & Wages	MOW	(11,500)	(8,681.63)	75%	(11,500)	0	
15 Repairs & Maintenance	MOW	(5,000)	(1,008.94)	20%	(5,000)	0	
16 Contract Services	MOW	(1,500)	(489.08)	33%	(1,500)	0	
51 Interest On Loans	MFA	(1,500)	(855.78)	57%	(1,500)	0	Loan 95 - matures 2023
59 Other Sundry Expenses	MOW	(200)	(250.00)	125%	(200)	0	
60 Insurances	MFA	(4,000)	(4,421.94)	111%	(4,000)	0	
65 Electricity & Gas	MFA	(5,000)	(2,651.69)	53%	(5,000)	0	
66 Water Charges	MFA	(800)	(774.54)	97%	(800)	0	
99 Public Works Overhead	MOW	(6,500)	(4,915.72)	76%	(6,500)	0	
04106 Expense - Broomehill Admin Building							
01 Salaries & Wages	MOW	(4,000)	(5,329.87)	133%	(4,000)	0	
15 Repairs & Maintenance	MOW	(5,000)	(2,278.42)	46%	(7,500)	(2,500)	Install rear door security pad
16 Contract Services	MOW	(1,500)	(200.00)	13%	(1,500)	0	
59 Other Sundry Expenses	MOW	(100)	(104.89)	105%	(100)	0	
60 Insurances	MFA	(1,500)	(1,384.27)	92%	(1,500)	0	
65 Electricity & Gas	MFA	(1,500)	(988.29)	66%	(1,500)	0	
66 Water Charges	MFA	0	(16.65)	0%	0	0	
98 Plant Operating Costs	MOW	0	(276.25)	0%	0	0	
99 Public Works Overhead	MOW	(2,000)	(3,173.11)	159%	(2,000)	0	
04102 Expense - Elections							
17 Professional Services	CEO	(2,000)	0.00	0%	(2,000)	0	Provision if required
04104 Expense - Audit							
17 Professional Services	MFA	(40,000)	(55,000.00)	138%	(40,000)	0	
TOTAL EXPENSE - MEMBERS OF COUNCIL		(529,400)	(311,226.94)	59%	(537,900)	(8,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
ADMINISTRATION GENERAL							
Revenue							
04201 Revenue - Administration General							
74 Reimbursements	MFA	7,000	0.00	0%	7,000	0	LGIS good driver rebates
04202 Revenue - Administration General (No GST)							
74 Reimbursements	MFA	1,500	0.00	0%	1,500	0	
04203 Revenue - FOI Applications							
83 Reimbursements	MFA	0	0.00	0%	0	0	
TOTAL REVENUE - ADMINISTRATION GENERAL		8,500	0.00	0%	8,500	0	
Expense							
04301 Expense - Administration General							
01 Salaries & Wages	CEO	(789,600)	(447,612.40)	57%	(789,600)	0	
02 Superannuation	MFA	(105,800)	(62,445.18)	59%	(105,800)	0	Super Guarantee increase to 10.5%
03 Workers Comp Insurance	MFA	(15,800)	(15,901.33)	101%	(15,800)	0	
04 Protective Clothing	MFA	(5,000)	(36.36)	1%	(5,000)	0	
05 Training & Education	MFA	(10,000)	(3,889.51)	39%	(10,000)	0	
07 Recruitment Costs And Subsidies	CEO	(5,000)	(552.96)	11%	(5,000)	0	Staff recruitment if required
08 Fringe Benefits Tax	MFA	(10,000)	(7,588.33)	76%	(10,000)	0	
10 Staff Housing Allocation	MFA	(51,500)	(32,767.62)	64%	(51,500)	0	CEO / MFA housing
13 Minor Equipment	MFA	(5,000)	(2,604.93)	52%	(5,000)	0	
14 Printing & Stationery	MFA	(10,000)	(5,238.66)	52%	(10,000)	0	
15 Repairs & Maintenance	MFA	(2,000)	(464.46)	23%	(2,000)	0	
16 Contract Services	MFA	(15,000)	(19,458.18)	130%	(20,000)	(5,000)	Inc. external rates contract to Aug22
17 Professional Services	CEO	(40,000)	(28,947.86)	72%	(40,000)	0	LGIS Risk Co-ord / fair value revals
18 Postage & Freight	MFA	(4,000)	(2,395.18)	60%	(4,000)	0	
19 Advertising & Promotions	MFA	(3,000)	(1,964.10)	65%	(3,000)	0	
20 Leasing & Plant Hire	MFA	(14,000)	(8,090.00)	58%	(14,000)	0	Tamb photocopier
24 Legal Advice	CEO	(5,000)	0.00	0%	(5,000)	0	
26 Computer & Internet Expenses	MFA	(85,000)	(57,386.74)	68%	(85,000)	0	IT Support, Synergy licenses, new modules
41 Loss on Disposal of Assets	MFA	(13,000)	(9,573.69)	74%	(13,000)	0	
53 Subscriptions	MFA	(5,000)	(2,333.64)	47%	(5,000)	0	
57 Conference Expenses	CEO	(3,000)	0.00	0%	(3,000)	0	LG Convention / LG Pro conferences as arise
58 Travel & Accommodation	CEO	(3,000)	88.18	-3%	(3,000)	0	for staff training / conferences
59 Other Sundry Expenses	CEO	(3,000)	(1,739.66)	58%	(3,000)	0	
60 Insurances	MFA	(30,000)	(43,696.92)	146%	(30,000)	0	Credit to be issued for PublicLiability o/charge
67 Telephone Expense	MFA	(10,000)	(4,081.82)	41%	(10,000)	0	
04330 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(31,000)	(19,096.65)	62%	(31,000)	0	
31 Dep'n Plant & Equipment	MFA	(14,200)	(8,966.67)	63%	(14,200)	0	
32 Dep'n Furniture & Equipment	MFA	(3,500)	(1,708.15)	49%	(3,500)	0	
04302 Expense - Administration Allocation							
96 Administration Allocated	MFA	1,291,400	788,452.82	61%	1,296,400	5,000	
TOTAL EXPENSE - ADMINISTRATION GENERAL		0	0.00	0%	0	0	

**SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023**

13.4.1 2022-2023 Budget Review

GOVERNANCE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
AMALGAMATION							
Expense							
04105 Expense - Amalgamation							
17 Professional Services	CEO	(33,800)	0.00	0%	(33,800)	0	Consolidation of Town Planning Schemes
TOTAL EXPENSE - AMALGAMATION		(33,800)	0.00	0%	(33,800)	0	
OTHER GOVERNANCE							
Revenue							
04119 Revenue - Broomehill Archive Repository							
73 Contributions	MFA	4,000	0.00	0%	4,000	0	
TOTAL REVENUE - OTHER GOVERNANCE		4,000	0.00	0%	4,000	0	
Expense							
04125 Expense - VROC / Regional Collaboration							
16 Contract Services	CEO	(5,000)	(1,562.50)	31%	(5,000)	0	
04126 Expense - Strategic Resource Plan							
16 Contract Services	MFA	(5,000)	0.00	0%	(5,000)	0	Review of Plan due 2022
04129 Expense - Strategic Community Plan							
16 Contract Services	SSPO	(30,000)	(25,982.40)	87%	(30,000)	0	Review of Plan due 2022
04130 Expense - Corporate Business Plan							
16 Contract Services	SSPO	(5,000)	0.00	0%	(5,000)	0	Review of Plan due 2022
04132 Expense - Broomehill Archive Repository							
01 Salaries & Wages	MOW	(1,000)	(1,311.18)	131%	(1,000)	0	
15 Repairs & Maintenance	MOW	(500)	(1,493.18)	299%	(1,500)	(1,000)	Repair ceiling leak
16 Contract Services	MOW	(1,500)	(319.08)	21%	(1,500)	0	
60 Insurances	MFA	(2,000)	(2,076.39)	104%	(2,000)	0	
65 Electricity & Gas	MFA	(2,000)	(1,482.44)	74%	(2,000)	0	
99 Public Works Overheads	MOW	(500)	(710.87)	142%	(500)	0	
TOTAL EXPENSE - OTHER GOVERNANCE		(52,500)	(34,938.04)	67%	(53,500)	(1,000)	
REVENUE - GOVERNANCE		31,500	15,926.00	51%	31,500	0	
EXPENSE - GOVERNANCE		(615,700)	(346,164.98)	56%	(625,200)	(9,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
FIRE PREVENTION							
Revenue							
05001 Revenue - ESL Grant							
71 Grants - Operating	MFA	59,000	44,323.50	75%	59,000	0	
05020 Revenue - ESL Collected							
79 Other Sundry Income	MFA	73,200	73,563.00	100%	73,200	0	ESL \$93 per assessment
05021 Revenue - Other Fire Prevention							
73 Contributions	MFA	30,000	681.82	2%	30,000	0	DFES contrib to mitigation Crown/Vacant land
74 Reimbursements	MFA	2,000	2,163.65	108%	2,000	0	Mitigation done & on-charged to property ow
83 Fees & Charges	MFA	100	63.37	63%	100	0	
05022 Revenue - ESL Administration Fees							
79 Other Sundry Income	MFA	4,000	4,000.00	100%	4,000	0	
05024 Revenue - ESL Penalty Interest							
86 Penalty Interest	MFA	1,000	712.08	71%	1,000	0	
05026 Revenue - Other Fire Prevention (No GST)							
82 Fines & Penalties	CEO	5,000	250.00	5%	5,000	0	
TOTAL REVENUE - FIRE PREVENTION		174,300	125,757.42	72%	174,300	0	
Expense							
05103 Expense - ESL Grant Clothing & Accessories							
13 Minor Equipment	CESM	(10,000)	(8,763.73)	88%	(10,000)	0	CESM liaise with brigade members
15 Repairs & Maintenance	CESM	0	(67.03)	0%	0	0	
05105 Expense - ESL Grant Maintenance Equipment							
13 Minor Equipment	CESM	(10,000)	(4,785.47)	48%	(10,000)	0	CESM liaise with brigades
15 Repairs & Maintenance	CESM	0	(1,778.08)	0%	0	0	
05120 Expense - ESL Remitted							
59 Other Sundry Expenses	MFA	(73,200)	(44,193.60)	60%	(73,200)	0	
05121 Expense - Fire Prevention Other							
01 Salaries & Wages	MOW	(5,500)	(1,714.96)	31%	(5,500)	0	
14 Printing & Stationery	CEO	(1,500)	(1,601.64)	107%	(1,500)	0	
16 Contract Services	CEO	(2,500)	(3,429.00)	137%	(2,500)	0	
18 Postage & Freight	CEO	(100)	0.00	0%	(100)	0	
19 Advertising & Promotions	CEO	(200)	(200.00)	100%	(200)	0	
59 Other Sundry Expenses	CEO	(1,000)	(1,229.10)	123%	(1,000)	0	
60 Insurances	MFA	(29,500)	(29,459.50)	100%	(29,500)	0	Brigade member/vehicle insurance
67 Telephone Expense	MFA	(7,000)	(1,482.62)	21%	(7,000)	0	Harvest ban hotline & sms
96 Administration Allocated	MFA	(25,800)	(15,769.06)	61%	(25,900)	(100)	
98 Plant Operating Costs	MOW	(3,000)	(835.00)	28%	(3,000)	0	
99 Public Works Overhead	MOW	(5,500)	(1,543.49)	28%	(5,500)	0	
05122 Expense - Tambellup Fire Shed							
59 Other Sundry Expenses	MOW	(100)	0.00	0%	(100)	0	
60 Insurances	MFA	(500)	(394.12)	79%	(500)	0	
05123 Expense - Community Emergency Services Manager							
16 Contract Services	CEO	(20,000)	(4,478.19)	22%	(20,000)	0	per MOU with Katanning, Woody & DFES
05124 Expense - Jam Creek Road Communications Tower							
01 Salaries & Wages	MOW	(200)	0.00	0%	(200)	0	
15 Repairs & Maintenance	MOW	(500)	0.00	0%	(500)	0	
60 Insurances	MFA	(300)	(235.50)	79%	(300)	0	
98 Plant Operating Costs	MOW	(100)	0.00	0%	(100)	0	
99 Public Works Overhead	MOW	(200)	0.00	0%	(200)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

LAW, ORDER & PUBLIC SAFETY	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
FIRE PREVENTION continued							
05125 Expense - Fairfield Communications Tower							
01 Salaries & Wages	MOW	(200)	(159.94)	80%	(200)	0	
15 Repairs & Maintenance	MOW	(500)	0.00	0%	(500)	0	
65 Electricity & Gas	MFA	(700)	(308.17)	44%	(700)	0	
60 Insurances	MFA	(200)	(211.50)	106%	(200)	0	
98 Plant Operating Costs	MOW	(100)	(50.00)	50%	(100)	0	
99 Public Works Overhead	MOW	(200)	(143.95)	72%	(200)	0	
05126 Expense - Broomehill Fire Station							
01 Salaries & Wages	MOW	(500)	(243.00)	49%	(500)	0	
15 Repairs & Maintenance	MOW	(5,000)	(1,073.10)	21%	(5,000)	0	
16 Contract Services	MOW	0	(150.00)	0%	0	0	
26 Computer & Internet Expenses	MFA	0	(184.34)	0%	(600)	(600)	New NBN service, eligible for LGGS funding
60 Insurances	MFA	(1,500)	(932.46)	62%	(1,500)	0	
65 Electricity & Gas	MFA	(1,000)	(698.14)	70%	(1,000)	0	
66 Water Charges	MFA	(100)	0.00	0%	(100)	0	
98 Plant Operating Costs	MOW	(100)	(56.25)	56%	(100)	0	
99 Public Works Overhead	MOW	(500)	(280.81)	56%	(500)	0	
05130 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(16,900)	(10,732.21)	64%	(16,900)	0	
31 Dep'n Plant & Equipment	MFA	(26,400)	(15,515.24)	59%	(26,400)	0	
TOTAL EXPENSE - FIRE PREVENTION		(250,600)	(152,699.20)	61%	(251,300)	(700)	
ANIMAL CONTROL							
Revenue							
05202 Revenue - Dog Control (No Gst)							
82 Fines & Penalties	CEO	400	80.00	20%	400	0	
83 Fees & Charges	MFA	3,000	2,155.02	72%	3,000	0	
05203 Revenue - Cat Control (No Gst)							
83 Fees & Charges	MFA	500	235.00	47%	500	0	
TOTAL REVENUE - ANIMAL CONTROL		3,900	2,470.02	63%	3,900	0	
Expense							
05301 Expense - Animal Control							
13 Minor Equipment	MOW	(2,000)	(181.79)	9%	(2,000)	0	
16 Contract Services	CEO	(22,000)	(10,837.20)	49%	(22,000)	0	Service agreement with Shire of Kojonup
19 Advertising & Promotions	CEO	(200)	0.00	0%	(200)	0	
96 Administration Allocated	MFA	(12,900)	(7,884.53)	61%	(13,000)	(100)	
05320 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(200)	(126.64)	63%	(200)	0	
31 Dep'n Plant & Equipment	MFA	(400)	(164.92)	41%	(400)	0	
TOTAL EXPENSE - ANIMAL CONTROL		(37,700)	(19,240.53)	51%	(37,800)	(100)	
OTHER LAW, ORDER & PUBLIC SAFETY							
Expense							
05452 Expense - Volunteer Services Callouts							
01 Salaries & Wages	MOW	(500)	0.00	0%	(500)	0	
99 Public Works Overhead	MOW	(500)	0.00	0%	(500)	0	
TOTAL EXPENSE - OTHER LAW, ORDER & PUBLIC SAFETY		(1,000)	0.00	0%	(1,000)	0	
REVENUE - LAW, ORDER & PUBLIC SAFETY		178,200	128,227.44	72%	178,200	0	
EXPENSE - LAW, ORDER & PUBLIC SAFETY		(289,300)	(171,939.73)	59%	(290,100)	(800)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
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13.4.1 2022-2023 Budget Review

HEALTH	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
MATERNAL & INFANT HEALTH							
Revenue							
07001 Revenue - Maternal & Infant Health							
80 Rent	MFA	2,000	0.00	0%	2,000	0	Tambellup Family Daycare
TOTAL REVENUE - MATERNAL & INFANT HEALTH		2,000	0.00	0%	2,000	0	
Expense							
07101 Expense - Health (Infant Health Clinic)							
01 Salaries & Wages	MOW	(500)	(321.73)	64%	(500)	0	
15 Repairs & Maintenance	MOW	(5,000)	(1,027.65)	21%	(5,000)	0	Install carpet to main room
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(500)	(534.48)	107%	(500)	0	
65 Electricity & Gas	MFA	(1,800)	(1,110.74)	62%	(1,800)	0	
66 Water Charges	MFA	(700)	(395.84)	57%	(700)	0	
67 Telephone Expense	MFA	0	(286.02)	0%	0	0	
98 Plant Operation Costs	MOW	(100)	(50.00)	50%	(100)	0	
99 Public Works Overhead	MOW	(500)	(302.70)	61%	(500)	0	
07110 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(2,000)	(1,048.45)	52%	(2,000)	0	
31 Dep'n Plant & Equipment	MFA	(500)	(288.59)	58%	(500)	0	
TOTAL EXPENSE - MATERNAL & INFANT HEALTH		(11,700)	(5,609.20)	48%	(11,700)	0	
HEALTH INSPECTION							
Revenue							
07120 Revenue - Health Inspection							
83 Fees & Charges	MFA	500	0.00	0%	500	0	
07121 Revenue - Health Inspection (No Gst)							
82 Fines & Penalties	CEO	100	0.00	0%	100	0	
83 Fees & Charges	MFA	500	236.00	47%	500	0	
TOTAL REVENUE - HEALTH INSPECTION		1,100	236.00	21%	1,100	0	
Expense							
07130 Expense - Health Inspection							
16 Contract Services	CEO	(7,000)	(3,529.89)	50%	(7,000)	0	Service agreement with Plantagenet for EHO
24 Legal Advice	CEO	(2,000)	0.00	0%	(2,000)	0	
96 Administration Allocated	MFA	(10,300)	(6,307.62)	61%	(10,400)	(100)	
TOTAL EXPENSE - HEALTH INSPECTION		(19,300)	(9,837.51)	51%	(19,400)	(100)	
PREVENTATIVE SERVICES - PEST CONTROL							
Revenue							
07201 Revenue - Pest Control							
71 Grants - Operating	MOW	3,700	0.00	0%	3,700	0	Dept Health funding for CLAG
TOTAL REVENUE - PEST CONTROL		3,700	0.00	0%	3,700	0	
Expense							
07301 Expense - Pest Control							
01 Salaries & Wages	MOW	(3,000)	(1,237.99)	41%	(3,000)	0	Mosquito control / fogging
05 Staff Training	MOW	(1,000)	0.00	0%	(1,000)	0	Mosquito Management course
15 Repairs & Maintenance	MOW	(3,000)	(3,736.80)	125%	(3,000)	0	
16 Contract Services	MOW	(7,500)	(3,382.46)	45%	(7,500)	0	Equipment purchased with CLAG funding
58 Travel & Accommodation	MOW	(1,000)	(661.75)	66%	(1,000)	0	
96 Administration Allocated	MFA	(12,900)	(7,884.53)	61%	(13,000)	(100)	
98 Plant Operating Costs	MOW	(1,000)	(162.50)	16%	(1,000)	0	
99 Public Works Overhead	MOW	(3,000)	(1,116.20)	37%	(3,000)	0	
TOTAL EXPENSE - PEST CONTROL		(32,400)	(18,182.23)	56%	(32,500)	(100)	
REVENUE - HEALTH		6,800	236.00	3%	6,800	0	
EXPENSE - HEALTH		(63,400)	(33,628.94)	53%	(63,600)	(200)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

EDUCATION & WELFARE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
OTHER EDUCATION							
Revenue							
08001 Revenue - Education							
74 Reimbursements	MFA	300	0.00	0%	300	0	From Nurse Turner Award funds
TOTAL REVENUE - OTHER EDUCATION		300	0.00	0%	300	0	
Expense							
08101 Expense - Education							
56 Donations	CEO	(4,300)	(4,300.00)	100%	(4,300)	0	Annual contribution to A Smart Start
08102 Expense - Broomehill Primary School							
56 Donations	CEO	(1,000)	(1,040.00)	104%	(1,000)	0	Contrib to swimming lessons, Book Award
08103 Expense - Tambellup Primary School							
56 Donations	CEO	(1,000)	0.00	0%	(1,000)	0	
59 Other Sundry Expenses	MFA	(300)	0.00	0%	(300)	0	Nurse Turner Awards
08104 Expense - A Smart Start Program (GSDC Funded)							
01 Salaries & Wages	MFA	(23,700)	(13,514.83)	57%	(23,700)	0	GSDC funding c/fwd in surplus
02 Superannuation	MFA	(2,500)	(1,389.55)	56%	(2,500)	0	
TOTAL EXPENSE - OTHER EDUCATION		(32,800)	(20,244.38)	62%	(32,800)	0	
OTHER WELFARE							
Revenue							
08201 Revenue - Other Welfare							
71 Grants - Operating	SSPO	20,000	0.00	0%	20,000	0	Youth Great Southern; Youth Worker program
72 Grants - Non Operating	SSPO	120,000	0.00	0%	120,000	0	LRCIP3 for Youth Centre capital works
73 Contributions	SSPO	10,000	10,000.00	100%	10,000	0	Tamb Noongar Land Assoc; Youth Worker pro
TOTAL REVENUE - OTHER WELFARE		150,000	10,000.00	7%	150,000	0	
Expense							
08303 Expense - Youth Services							
16 Contract Services	SSPO	(60,000)	(39,999.96)	67%	(60,000)	0	Youth Worker program; continuation to Mar2
96 Administration Allocated	MFA	(6,500)	(3,942.25)	61%	(6,500)	0	
08304 Expense - Tamb Youth Centre							
01 Salaries & Wages	MOW	0	(408.00)	0%	0	0	
15 Repairs & Maintenance	MOW	(5,000)	(17.92)	0%	(5,000)	0	Replace aircon
16 Contract Services	MOW	(200)	(50.00)	25%	(200)	0	
60 Insurances	MFA	(200)	(173.04)	87%	(200)	0	
98 Plant Operation Costs	MOW	0	(106.25)	0%	0	0	
99 Public Works Overheads	MOW	0	(387.62)	0%	0	0	
TOTAL EXPENSE - OTHER WELFARE		(71,900)	(45,085.04)	63%	(71,900)	0	
REVENUE - EDUCATION & WELFARE		150,300	10,000.00	7%	150,300	0	
EXPENSE - EDUCATION & WELFARE		(104,700)	(65,329.42)	62%	(104,700)	0	

**SHIRE OF BROOMEHILL-TAMBELLUP
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for the period ended 31 January 2023**

13.4.1 2022-2023 Budget Review

HOUSING	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
STAFF HOUSING							
Revenue							
09001 Revenue - Staff Housing							
89 Profit on Disposal of Assets	MFA	92,000	125,500.00	136%	125,500	33,500	27 East Tce - settlement due 21/07/22
TOTAL REVENUE - OTHER HOUSING		92,000	125,500.00	136%	125,500	33,500	
Expense							
09101 Expense - Housing 20 Henry St, Tambellup							
60 Insurances	MFA	0	(972.82)	0%	0	0	Property sold 21/7/2022 Adjustment will be received
09104 Expense - Housing 27 East Tce, Tambellup							
16 Contract Services	MOW	(5,000)	(5,843.67)	117%	(5,000)	0	Sale costs
60 Insurances	MFA	0	(793.06)	0%	0	0	Adjustment will be received
65 Electricity & Gas	MFA	0	(136.85)	0%	0	0	
66 Water Charges	MOW	0	(87.79)	0%	0	0	
09106 Expense - Housing 18 Henry Street, Tambellup							
15 Repairs & Maintenance	MOW	(5,000)	(1,018.80)	20%	(5,000)	0	
16 Contract Services	MOW	(500)	0.00	0%	(500)	0	
30 Dep'n Land & Buildings	MFA	(2,400)	(1,708.20)	71%	(2,400)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(1,300)	(1,416.94)	109%	(1,300)	0	
66 Water Charges	MFA	(1,800)	(884.91)	49%	(1,800)	0	
09107 Expense - Housing 63 Taylor Street, Tambellup							
15 Repairs & Maintenance	MOW	(5,000)	(214.00)	4%	(5,000)	0	
16 Contract Services	MOW	(500)	(187.00)	37%	(500)	0	
30 Dep'n Land & Buildings	MFA	(2,800)	(1,831.87)	65%	(2,800)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(1,300)	(1,205.46)	93%	(1,300)	0	
66 Water Charges	MFA	(5,000)	(1,705.62)	34%	(5,000)	0	
09108 Expense - Housing 17 Taylor Street, Tambellup							
15 Repairs & Maintenance	MOW	(5,000)	(4,025.00)	81%	(5,000)	0	
16 Contract Services	MOW	(500)	(187.00)	37%	(500)	0	
30 Dep'n Land & Buildings	MFA	(14,500)	(2,797.92)	19%	(14,500)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(1,500)	(1,089.14)	73%	(1,500)	0	
65 Electricity & Gas	MFA	(1,000)	0.00	0%	(1,000)	0	
66 Water Charges	MFA	(3,500)	(1,248.77)	36%	(3,500)	0	
09109 Expense - Housing 21 Lathom St, Broomehill							
01 Salaries & Wages	MOW	(1,500)	(2,057.27)	137%	(1,500)	0	
15 Repairs & Maintenance	MOW	(5,000)	(12,012.49)	240%	(5,000)	0	
16 Contract Services	MOW	(500)	(198.00)	40%	(500)	0	
30 Dep'n Land & Buildings	MFA	(12,000)	(2,945.15)	25%	(12,000)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(2,000)	(1,290.06)	65%	(2,000)	0	
65 Electricity & Gas	MFA	(500)	(868.50)	174%	(500)	0	
66 Water Charges	MFA	(2,000)	(402.36)	20%	(2,000)	0	
98 Plant Operation Costs	MOW	(500)	(745.00)	149%	(500)	0	
99 Public Works Overheads	MOW	(1,300)	(1,907.55)	147%	(1,300)	0	
09110 Expense - Housing 5 Leven St, Broomehill							
01 Salaries & Wages	MOW	0	(508.51)	0%	0	0	
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	
16 Contract Services	MOW	(500)	(198.00)	40%	(500)	0	
30 Dep'n Land & Buildings	MFA	(11,000)	(2,724.26)	25%	(11,000)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(2,000)	(1,142.02)	57%	(2,000)	0	
65 Electricity & Gas	MFA	(500)	(80.00)	16%	(500)	0	
66 Water Charges	MFA	(2,000)	(779.14)	39%	(2,000)	0	
98 Plant Operation Costs	MOW	0	(50.00)	0%	0	0	
99 Public Works Overheads	MOW	0	(470.66)	0%	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

HOUSING	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
STAFF HOUSING							
Expense							
09120 Expense - Housing 18 Ivy Street, Broomehill							
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	Repair tiles in kitchen/dining floor
16 Contract Services	MOW	(500)	(176.00)	35%	(500)	0	
30 Dep'n Land & Buildings	MFA	(1,800)	(912.98)	51%	(1,800)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(700)	(655.60)	94%	(700)	0	
66 Water Charges	MFA	(1,000)	(191.10)	19%	(1,000)	0	
09300 Expense - Allocation Of Housing Costs							
10 Staff Housing Allocation	MFA	112,500	61,199.27	54%	112,500	0	
TOTAL EXPENSE - STAFF HOUSING		0	1,092.12	0%	0	0	
OTHER HOUSING							
Revenue							
09002 Revenue - Sandalwood Villas							
80 Rents	MFA	52,000	34,520.00	66%	52,000	0	
09003 Revenue - Lavieville Lodge							
80 Rents	MFA	10,000	5,180.00	52%	10,000	0	
74 Reimbursements	MFA	2,000	1,560.91	78%	2,000	0	Electricity charges
09004 Revenue - Other Housing							
80 Rents	MFA	99,000	57,952.38	59%	99,000	0	GROH rentals
09007 Revenue - Holland Court							
80 Rents	MFA	47,000	18,760.00	40%	47,000	0	
TOTAL REVENUE - OTHER HOUSING		210,000	117,973.29	56%	210,000	0	
OTHER HOUSING							
Expense							
09125 Expense - Sandalwood Villas							
01 Salaries & Wages	MOW	(3,500)	(1,255.76)	36%	(3,500)	0	
15 Repairs & Maintenance	MOW	(7,000)	(1,354.35)	19%	(7,000)	0	Blinds for gazebo
16 Contract Services	MOW	(3,500)	(1,113.95)	32%	(3,500)	0	
30 Dep'n Land & Buildings	MFA	(23,000)	(13,282.84)	58%	(23,000)	0	
60 Insurances	MFA	(4,600)	(5,084.04)	111%	(4,600)	0	
65 Electricity & Gas	MFA	(1,500)	(588.63)	39%	(1,500)	0	
66 Water Charges	MFA	(12,000)	(5,487.92)	46%	(12,000)	0	
98 Plant Operating Costs	MOW	(100)	(201.25)	201%	(100)	0	
99 Public Works Overhead	MOW	(3,500)	(1,179.44)	34%	(3,500)	0	
09126 Expense - Lavieville Lodge							
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	
16 Contract Services	MOW	(7,000)	(2,389.50)	34%	(7,000)	0	
30 Dep'n Land & Buildings	MFA	(8,500)	(5,360.23)	63%	(8,500)	0	
60 Insurances	MFA	(2,000)	(1,721.44)	86%	(2,000)	0	
65 Electricity & Gas	MFA	(3,500)	(2,133.54)	61%	(3,500)	0	
66 Water Charges	MFA	(6,500)	(3,486.98)	54%	(6,500)	0	
09128 Expense - GROH Housing Lot 384 Parnell St, Tambellup							
01 Salaries & Wages	MOW	0	(40.00)	0%	0	0	
15 Repairs & Maintenance	MOW	(5,000)	(383.00)	8%	(5,000)	0	
16 Contract Services	MOW	(500)	(198.00)	40%	(500)	0	
30 Dep'n Land & Buildings	MFA	(14,000)	(3,092.45)	22%	(14,000)	0	
51 Interest on Loans	MFA	(8,200)	(5,148.02)	63%	(8,200)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(1,600)	(1,142.02)	71%	(1,600)	0	
66 Water Charges	MFA	(1,500)	(138.99)	9%	(1,500)	0	
99 Public Works Overhead	MOW	0	(38.00)	0%	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

HOUSING	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
OTHER HOUSING							
Expense							
09129 Expense - GROH Housing Lot 1/22 Taylor St, Tambellup							
15	MOW	(5,000)	0.00	0%	(5,000)	0	
16	MOW	(500)	0.00	0%	(500)		
30	MFA	(12,000)	(2,267.76)	19%	(12,000)	0	
51	MFA	(6,900)	(4,381.68)	64%	(6,900)	0	
59	MOW	(100)	(46.50)	47%	(100)	0	
60	MFA	(1,200)	(1,036.28)	86%	(1,200)	0	
65	MFA	(100)	(80.00)	80%	(100)	0	
66	MFA	(2,500)	(769.26)	31%	(2,500)	0	
09131 Expense - GROH Housing Lot 2/22 Taylor St, Tambellup							
15	MOW	(5,000)	0.00	0%	(5,000)	0	
16	MOW	(500)	0.00	0%	(500)		
30	MFA	(12,000)	(2,267.76)	19%	(12,000)	0	
51	MFA	(6,900)	(4,381.68)	64%	(6,900)	0	
59	MOW	(100)	(46.50)	47%	(100)	0	
60	MFA	(1,200)	(1,036.28)	86%	(1,200)	0	
65	MFA	(100)	(80.00)	80%	(100)	0	
66	MFA	(2,500)	(769.26)	31%	(2,500)	0	
09132 Expense - Holland Court							
01	MOW	(1,000)	(875.50)	88%	(1,000)	0	
15	MOW	(3,000)	(755.00)	25%	(3,000)	0	
16	MOW	(5,000)	(660.00)	13%	(5,000)	0	
30	MFA	(36,000)	(8,835.59)	25%	(36,000)	0	
60	MFA	(5,500)	(3,003.08)	55%	(5,500)	0	
65	MFA	(3,000)	(533.15)	18%	(3,000)	0	
98	MOW	0	(156.25)	0%	0	0	
99	MOW	(800)	(831.73)	104%	(800)	0	
TOTAL EXPENSE - OTHER HOUSING		(233,000)	(91,210.89)	39%	(233,000)	0	
REVENUE - HOUSING		302,000	243,473.29	81%	335,500	33,500	
EXPENSE - HOUSING		(233,000)	(90,118.77)	39%	(233,000)	0	

**SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
REFUSE COLLECTION							
Revenue							
10001 Revenue - Household Refuse							
77 Rubbish Collection Charges	MFA	55,100	55,260.00	100%	55,100	0	
10002 Revenue - Commercial Refuse							
77 Rubbish Collection Charges	MFA	8,900	8,265.00	93%	8,900	0	
10003 Revenue - Tip Site Charges							
83 Fees & Charges	MFA	1,000	258.21	26%	1,000	0	
10005 Revenue - Other Refuse Collection							
83 Fees & Charges	MFA	1,000	272.73	27%	1,000	0	
TOTAL REVENUE - REFUSE COLLECTION		66,000	64,055.94	97%	66,000	0	
Expense							
10076 Expense - Household Refuse							
16 Contract Services	MOW	(52,000)	(27,569.44)	53%	(52,000)	0	Warren Blackwood Waste contract
96 Administration Allocated	MFA	(9,000)	(5,519.18)	61%	(9,100)	(100)	
10078 Expense - Tambellup Tip							
01 Salaries & Wages	MOW	(1,000)	(893.09)	89%	(1,000)	0	
15 Repairs & Maintenance	MOW	0	(1,140.00)	0%	0	0	
16 Contract Services	MOW	(5,000)	(397.60)	8%	(5,000)	0	Tyre disposal
98 Plant Operating Costs	MOW	(500)	(880.00)	176%	(500)	0	
99 Public Works Overhead	MOW	(900)	(803.79)	89%	(900)	0	
10079 Expense - Other Refuse Collection							
01 Salaries & Wages	MOW	(5,000)	(1,707.20)	34%	(5,000)	0	
16 Contract Services	MOW	(6,000)	(3,972.46)	66%	(6,000)	0	
98 Plant Operating Costs	MOW	(2,000)	(897.50)	45%	(2,000)	0	
99 Public Works Overhead	MOW	(4,500)	(1,536.44)	34%	(4,500)	0	
10080 Expense - Broomehill Tip							
01 Salaries & Wages	MOW	(1,000)	(2,212.93)	221%	(1,000)	0	
15 Repairs & Maintenance	MOW	0	(1,242.92)	0%	0	0	
16 Contract Services	MOW	(5,000)	(397.60)	8%	(5,000)	0	Tyre disposal
98 Plant Operating Costs	MOW	(500)	(1,312.50)	263%	(500)	0	
99 Public Works Overhead	MOW	(900)	(1,991.25)	221%	(900)	0	
10081 Expense - Transfer Station Tambellup							
15 Repairs & Maintenance	MOW	(5,000)	(537.92)	11%	(5,000)	0	Bldg maintenance - rising damp/mould
16 Contract Services	MOW	(74,000)	(41,833.37)	57%	(74,000)	0	Mgt - Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(65.36)	65%	(100)	0	
10082 Expense - Transfer Station Broomehill							
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	Bldg maintenance - rising damp/mould
16 Contract Services	MOW	(74,000)	(39,630.66)	54%	(74,000)	0	Mgt - Warren Blackwood Waste contract
60 Insurances	MFA	(100)	(65.36)	65%	(100)	0	
10090 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(1,800)	(1,170.63)	65%	(1,800)	0	
33 Dep'n Infrastructure	MFA	(2,000)	(1,165.13)	58%	(2,000)	0	
TOTAL EXPENSE - REFUSE COLLECTION		(255,300)	(137,378.38)	54%	(255,400)	(100)	

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13.4.1 2022-2023 Budget Review

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PROTECTION OF THE ENVIRONMENT							
Revenue							
10153 Revenue - Protection Of The Environment							
74 Reimbursements	MOW	4,500	2,086.65	46%	4,500	0	
TOTAL REVENUE - PROTECTION OF THE ENVIRONMENT		4,500	2,086.65	46%	4,500	0	
Expense							
10228 Expense - Drummuster							
16 Contract Services	MOW	(4,500)	(4,054.10)	90%	(4,500)	0	
TOTAL EXPENSE - PROTECTION OF THE ENVIRONMENT		(4,500)	(4,054.10)	90%	(4,500)	0	
TOWN PLANNING & DEVELOPMENT							
Revenue							
10301 Revenue - Town Planning							
83 Fees & Charges	CEO	10,000	3,394.78	34%	10,000	0	
TOTAL REVENUE - TOWN PLANNING & DEVELOPMENT		10,000	3,394.78	34%	10,000	0	
Expense							
10376 Expense - Town Planning							
17 Professional Services	CEO	(30,000)	(6,961.50)	23%	(30,000)	0	External Planning Consultant
24 Legal Advice	CEO	(15,000)	(17,109.60)	114%	(20,000)	(5,000)	
19 Advertising & Promotions	CEO	(500)	0.00	0%	(500)	0	
96 Administration Allocated	MFA	(34,900)	(21,288.25)	61%	(35,000)	(100)	
TOTAL EXPENSE - TOWN PLANNING & DEVELOPMENT		(80,400)	(45,359.35)	56%	(85,500)	(5,100)	
OTHER COMMUNITY AMENITIES							
Revenue							
10451 Revenue - Other Community Amenities							
83 Fees & Charges	MFA	8,000	4,909.07	61%	8,000	0	
TOTAL REVENUE - OTHER COMMUNITY AMENITIES		8,000	4,909.07	61%	8,000	0	
Expense							
10526 Expense - Tambellup Cemetery							
01 Salaries & Wages	MOW	(2,500)	(2,534.05)	101%	(2,500)	0	
15 Repairs & Maintenance	MOW	(1,000)	0.00	0%	(1,000)	0	
16 Contract Services	MOW	(2,000)	(610.85)	31%	(2,000)	0	
96 Administration Allocated	MFA	(31,000)	(18,922.85)	61%	(31,100)	(100)	
98 Plant Operating Costs	MOW	(1,000)	(1,192.50)	119%	(1,000)	0	
99 Public Works Overhead	MOW	(2,000)	(2,280.64)	114%	(2,000)	0	
10527 Expense - Broomehill Cemetery							
01 Salaries & Wages	MOW	(2,000)	(3,066.80)	153%	(2,000)	0	
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	Widen gateway
16 Contract Services	MOW	(1,000)	0.00	0%	(1,000)	0	
96 Administration Allocated	MFA	(24,500)	(14,980.59)	61%	(24,600)	(100)	
98 Plant Operating Costs	MOW	(1,000)	(1,365.00)	137%	(1,000)	0	
99 Public Works Overhead	MOW	(1,800)	(2,760.10)	153%	(1,800)	0	
10528 Expense - Pindellup Cemetery							
01 Salaries & Wages	MOW	(500)	(1,101.84)	220%	(500)	0	
15 Repairs & Maintenance	MOW	(500)	0.00	0%	(500)	0	
98 Plant Operating Costs	MOW	(300)	(500.00)	167%	(300)	0	
99 Public Works Overhead	MOW	(500)	(991.65)	198%	(500)	0	
10550 Expense - Asset Depreciation							
31 Dep'n Plant & Equipment	MFA	(500)	(294.48)	59%	(500)	0	
33 Dep'n Infrastructure	MFA	(1,600)	(948.85)	59%	(1,600)	0	
TOTAL EXPENSE - OTHER COMMUNITY AMENITIES		(78,700)	(51,550.20)	66%	(78,900)	(200)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

COMMUNITY AMENITIES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PUBLIC CONVENIENCES							
Expense							
10625 Expense - Diprose Park Public Toilets							
01 Salaries & Wages	MOW	(4,500)	(3,402.69)	76%	(4,500)	0	
15 Repairs & Maintenance	MOW	(3,000)	(249.89)	8%	(3,000)	0	
16 Contract Services	MOW	(500)	(40.00)	8%	(500)	0	
60 Insurances	MFA	(200)	(115.36)	58%	(200)	0	
98 Plant Operating Costs	MOW	0	(162.50)	0%	0	0	
99 Public Works Overhead	MOW	(2,500)	(2,063.87)	83%	(2,500)	0	
10626 Expense - Norrish Street Public Toilets							
01 Salaries & Wages	MOW	(13,000)	(8,217.36)	63%	(13,000)	0	
15 Repairs & Maintenance	MOW	(8,000)	(1,015.59)	13%	(8,000)	0	
16 Contract Services	MOW	(500)	(40.00)	8%	(500)	0	
60 Insurances	MFA	(300)	(211.50)	71%	(300)	0	
65 Electricity & Gas	MFA	(2,000)	(1,285.18)	64%	(2,000)	0	
66 Water Charges	MFA	(2,000)	(818.95)	41%	(2,000)	0	
98 Plant Operating Costs	MOW	0	(100.00)	0%	0	0	
99 Public Works Overhead	MOW	(7,000)	(4,335.30)	62%	(7,000)	0	
10627 Expense - Holland Park Public Toilets							
01 Salaries & Wages	MOW	(9,500)	(4,247.40)	45%	(9,500)	0	
15 Repairs & Maintenance	MOW	(5,000)	(1,660.93)	33%	(5,000)	0	
16 Contract Services	MOW	(500)	(40.00)	8%	(500)	0	
60 Insurances	MFA	(200)	(182.66)	91%	(200)	0	
99 Public Works Overhead	MOW	(4,500)	(2,360.91)	52%	(4,500)	0	
10630 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(3,800)	(2,444.41)	64%	(3,800)	0	
TOTAL EXPENSE - PUBLIC CONVENIENCES		(67,000)	(33,125.75)	49%	(67,000)	0	
REVENUE - COMMUNITY AMENITIES		88,500	74,446.44	84%	88,500	0	
EXPENSE - COMMUNITY AMENITIES		(485,900)	(271,467.78)	56%	(491,300)	(5,400)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PUBLIC HALLS & CIVIC CENTRES							
Revenue							
11001 Revenue - Broomehill Hall							
83 Fees & Charges	MFA	500	90.91	18%	500	0	
11002 Revenue - Broomehill Recreation Complex							
73 Contributions	MFA	2,500	0.00	0%	2,500	0	
74 Reimbursements	MFA	5,000	0.00	0%	5,000	0	
83 Fees & Charges	MFA	5,000	0.00	0%	5,000	0	BRC Lease
11005 Revenue - Tambellup Hall							
83 Fees & Charges	MFA	3,000	1,613.61	54%	3,000	0	
11007 Revenue - Tambellup Pavilion							
83 Fees & Charges	MFA	5,000	118.19	2%	5,000	0	TCPA Lease
TOTAL REVENUE - PUBLIC HALLS & CIVIC CENTRES		23,500	1,822.71	8%	23,500	0	
Expense							
11076 Expense - Broomehill Hall							
01 Salaries & Wages	MOW	(6,000)	(3,713.35)	62%	(6,000)	0	
15 Repairs & Maintenance	MOW	(5,000)	(169.29)	3%	(5,000)	0	
16 Contract Services	MOW	(1,000)	(240.00)	24%	(1,000)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(3,700)	(4,133.56)	112%	(3,700)	0	
65 Electricity & Gas	MFA	(1,200)	(1,401.12)	117%	(1,200)	0	
98 Plant Operating Costs	MOW	0	(106.25)	0%	0	0	
99 Public Works Overhead	MOW	(3,500)	(2,038.01)	58%	(3,500)	0	
11077 Expense - Broomehill Recreation Complex							
01 Salaries & Wages	MOW	(9,000)	(4,952.05)	55%	(9,000)	0	
15 Repairs & Maintenance	MOW	(8,000)	(811.85)	10%	(8,000)	0	
16 Contract Services	MOW	(5,000)	(230.00)	5%	(5,000)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(2,900)	(3,160.72)	109%	(2,900)	0	
65 Electricity & Gas	MFA	(7,500)	(3,557.99)	47%	(7,500)	0	
99 Public Works Overhead	MOW	(5,000)	(2,656.27)	53%	(5,000)	0	
11078 Expense - Broomehill RSL Hall							
15 Repairs & Maintenance	MOW	(3,000)	(682.58)	23%	(3,000)	0	
16 Contract Services	MOW	(200)	(110.00)	55%	(200)	0	
60 Insurances	MFA	(500)	(486.42)	97%	(500)	0	
65 Electricity & Gas	MFA	(600)	(531.86)	89%	(600)	0	
66 Water Charges	MFA	(200)	(5.53)	3%	(200)	0	
11080 Expense - Tambellup Hall							
01 Salaries & Wages	MOW	(5,000)	(1,743.85)	35%	(5,000)	0	
15 Repairs & Maintenance	MOW	(5,000)	(974.73)	19%	(5,000)	0	
16 Contract Services	MOW	(1,000)	(240.00)	24%	(1,000)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(9,900)	(10,766.50)	109%	(9,900)	0	
65 Electricity & Gas	MFA	(1,500)	(2,154.81)	144%	(1,500)	0	
66 Water Charges	MFA	(1,200)	(396.22)	33%	(1,200)	0	
67 Telephone Expense	MFA	(800)	(444.78)	56%	(800)	0	
99 Public Works Overhead	MOW	(3,000)	(990.78)	33%	(3,000)	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PUBLIC HALLS & CIVIC CENTRES continued							
11081 Expense - Tambellup RSL Hall							
01 Salaries & Wages	MOW	0	(40.00)	0%	0	0	
15 Repairs & Maintenance	MOW	(500)	0.00	0%	(500)	0	
16 Contract Services	MOW	(500)	(50.00)	10%	(500)	0	
60 Insurances	MFA	(100)	(124.96)	125%	(100)	0	
98 Plant Operating Costs	MFA	0	(12.50)	0%	0	0	
99 Public Works Overhead	MFA	0	(38.00)	0%	0	0	
11082 Expense - Former Tambellup Bowling Club							
16 Contract Services	MOW	(200)	0.00	0%	(200)	0	
60 Insurances	MFA	(100)	(57.68)	58%	(100)	0	
65 Electricity & Gas	MFA	(500)	(426.63)	85%	(500)	0	
11241 Expense - Tambellup Pavilion							
01 Salaries & Wages	MOW	(7,000)	(5,848.48)	84%	(7,000)	0	
15 Repairs & Maintenance	MOW	(10,000)	(1,012.76)	10%	(10,000)	0	Handrails on steps to oval
16 Contract Services	MOW	(1,000)	(230.00)	23%	(1,000)	0	
51 Interest on Loans	MFA	(43,800)	(25,437.09)	58%	(43,800)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(4,800)	(5,114.10)	107%	(4,800)	0	
65 Electricity & Gas	MFA	(7,000)	(4,263.93)	61%	(7,000)	0	
66 Water Charges	MFA	(3,000)	(1,038.00)	35%	(3,000)	0	
99 Public Works Overhead	MOW	(4,000)	(3,167.96)	79%	(4,000)	0	
11190 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(100,200)	(82,107.45)	82%	(100,200)	0	
33 Dep'n Infrastructure	MFA	(300)	0.00	0%	(300)	0	
TOTAL EXPENSE - PUBLIC HALLS & CIVIC CENTRES		(273,100)	(177,970.92)	65%	(273,100)	0	
OTHER RECREATION & SPORT							
Revenue							
11151 Revenue - Other Recreation & Sport							
73 Contributions	MFA	20,000	1,916.29	10%	20,000	0	Inc. BRC & TCPA Bowling Green Reserves
TOTAL REVENUE - OTHER RECREATION & SPORT		20,000	1,916.29	10%	20,000	0	
Expense							
11224 Expense - Other Parks, Gardens And Reserves							
96 Administration Allocated	MFA	(28,400)	(17,345.96)	61%	(28,500)	(100)	
11225 Expense - Parks, Gardens And Reserves							
01 Salaries & Wages	MOW	(244,700)	(138,424.40)	57%	(244,700)	0	
11 Fuel & Oil	MOW	(1,000)	(176.71)	18%	(1,000)	0	
15 Repairs & Maintenance	MOW	(30,000)	(21,899.13)	73%	(30,000)	0	
16 Contract Services	MOW	(30,000)	(8,481.25)	28%	(30,000)	0	
21 Chemicals	MOW	(5,000)	(286.36)	6%	(5,000)	0	
60 Insurances	MFA	(1,000)	(1,005.30)	101%	(1,000)	0	
65 Electricity & Gas	MFA	(6,500)	(3,256.01)	50%	(6,500)	0	
66 Water Charges	MFA	(12,000)	(3,575.57)	30%	(12,000)	0	
98 Plant Operating Costs	MOW	(158,700)	(39,394.75)	25%	(158,700)	0	
99 Public Works Overheads	MOW	(220,400)	(120,546.19)	55%	(220,400)	0	
11248 Expense - Water Supplies							
01 Salaries & Wages	MOW	(5,000)	(1,673.00)	33%	(5,000)	0	
15 Repairs & Maintenance	MOW	(1,500)	0.00	0%	(1,500)	0	
16 Contract Services	MOW	(5,000)	0.00	0%	(5,000)	0	Mtce to equipment as required
65 Electricity & Gas	MFA	(5,000)	(2,803.42)	56%	(5,000)	0	
66 Water Charges	MFA	(500)	(217.42)	43%	(500)	0	
98 Plant Operating Costs	MOW	(2,000)	(270.00)	14%	(2,000)	0	
99 Public Works Overheads	MOW	(4,500)	(1,505.73)	33%	(4,500)	0	
11270 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(2,000)	(891.62)	45%	(2,000)	0	
31 Dep'n Plant & Equipment	MFA	(26,400)	(15,522.27)	59%	(26,400)	0	
33 Dep'n Infrastructure	MFA	(98,600)	(62,071.79)	63%	(98,600)	0	
TOTAL EXPENSE - OTHER RECREATION & SPORT		(888,200)	(439,346.88)	49%	(888,300)	(100)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
LIBRARIES							
Revenue							
11301 Revenue - Broomehill Library							
71 Grants - Operating	MFA	3,000	2,949.32	98%	3,000	0	Genealogy workshop / Library tech upgrade
83 Fees & Charges	MFA	100	9.10	9%	100	0	
11302 Revenue - Tambellup Library & CRC							
71 Grants - Operating	MFA	0	132.48	0%	0	0	
TOTAL REVENUE - LIBRARIES		3,100	3,090.90	100%	3,100	0	
Expense							
11376 Expense - Broomehill Library							
14 Printing & Stationery	MFA	(500)	(45.00)	9%	(500)	0	
15 Repairs & Maintenance	MFA	(1,000)	0.00	0%	(1,000)	0	Equipment / materials as required
16 Contract Services	MFA	(6,000)	(5,361.52)	89%	(6,000)	0	Library software licensing/ grant expend
18 Postage & Freight	MFA	(700)	(245.85)	35%	(700)	0	
26 Computer & Internet Expenses	MFA	(500)	(240.61)	48%	(500)	0	
59 Other Sundry Expenses	MFA	(200)	0.00	0%	(200)	0	
60 Insurances	MFA	(100)	(47.56)	48%	(100)	0	
96 Administration Allocated	MFA	(65,900)	(40,211.11)	61%	(66,100)	(200)	
11377 Expense - Tambellup Library & Community Resource Centre							
15 Repairs & Maintenance	MOW	(4,000)	(2,255.92)	56%	(4,000)	0	
16 Contract Services	CEO	(50,000)	(41,269.00)	83%	(50,000)	0	Library Management per Service Agreement
18 Postage & Freight	MFA	(300)	(157.76)	53%	(300)	0	
59 Other Sundry Expenses	MFA	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(2,300)	(2,443.86)	106%	(2,300)	0	
65 Electricity & Gas	MFA	(3,500)	(2,613.13)	75%	(3,500)	0	
66 Water Charges	MFA	(800)	(236.66)	30%	(800)	0	
96 Administration Allocated	MFA	(6,500)	(3,942.25)	61%	(6,500)	0	
11390 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(11,400)	(6,199.55)	54%	(11,400)	0	
TOTAL EXPENSE - LIBRARIES		(153,800)	(105,855.78)	69%	(154,000)	(200)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

RECREATION & CULTURE	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
OTHER CULTURE							
Revenue							
11451 Revenue - Other Culture							
72 Grants - Non Operating	SSPO	20,000	0.00	0%	20,000	0	LRCIP3 - Bhill Museum machinery shed
TOTAL REVENUE - OTHER CULTURE		20,000	0.00	0%	20,000	0	
Expense							
11526 Expense - Broomehill Museum							
15 Repairs & Maintenance	MOW	(5,000)	(150.00)	3%	(5,000)	0	
56 Donations	MFA	(1,200)	(1,108.13)	92%	(1,200)	0	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	0.00	0%	(100)	0	
60 Insurances	MFA	(1,000)	(1,099.74)	110%	(1,000)	0	
65 Electricity & Gas	MFA	(600)	(418.04)	70%	(600)	0	
11527 Expense - Tambellup Museum (Station Masters Res)							
15 Repairs & Maintenance	MOW	(5,000)	(24.92)	0%	(5,000)	0	
56 Donations	MFA	(800)	(749.04)	94%	(800)	0	Contrib to Public Liability insurance
59 Other Sundry Expenses	MOW	(100)	0.00	0%	(100)	0	
60 Insurances	MFA	(700)	(692.12)	99%	(700)	0	
65 Electricity & Gas	MFA	(200)	(501.03)	251%	(200)	0	
11528 Expense - Heritage Trails							
01 Salaries & Wages	MOW	(3,000)	0.00	0%	(3,000)	0	
15 Repairs & Maintenance	SSPO	(2,000)	0.00	0%	(2,000)	0	Repair signage
16 Contract Services	SSPO	(22,000)	(5,000.00)	23%	(22,000)	0	Signage - Yoorn (Bobtail) Trail project
98 Plant Operating Costs	MOW	(1,500)	0.00	0%	(1,500)	0	
99 Public Works Overhead	MOW	(2,500)	0.00	0%	(2,500)	0	
11529 Expense - Toolbrunup School							
16 Contract Services	MOW	(200)	0.00	0%	(200)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(400)	(363.36)	91%	(400)	0	
11531 Expense - Other Culture							
17 Professional Services	SSPO	(19,500)	(4,857.50)	25%	(19,500)	0	Municipal Inventory review
11550 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(5,300)	(3,135.95)	59%	(5,300)	0	
TOTAL EXPENSE - OTHER CULTURE		(71,200)	(21,778.73)	31%	(71,200)	0	
REVENUE - RECREATION & CULTURE		66,600	6,829.90	10%	66,600	0	
EXPENSE - RECREATION & CULTURE		(1,386,300)	(744,952.31)	54%	(1,386,600)	(300)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

TRANSPORT	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
ROAD CONSTRUCTION							
Revenue							
12001 Revenue - Grants Roads To Recovery							
72 Grants - Non-Operating	MOW	404,100	0.00	0%	404,100	0	
12004 Revenue - Grants Regional Road Group							
72 Grants - Non-Operating	MOW	842,000	296,000.00	35%	842,000	0	
12007 Revenue - Local Roads & Community Infrastructure Program							
72 Grants - Non-Operating	MOW	148,900	0.00	0%	148,900	0	Balance of Phase 2
TOTAL REVENUE - ROAD CONSTRUCTION		1,395,000	296,000.00	21%	1,395,000	0	
ROAD MAINTENANCE							
Revenue							
12156 Revenue - Grants Other							
72 Grants - Non-Operating	SSPO	481,300	0.00	0%	481,300	0	Drought Communities Program funds
12159 Revenue - Direct Grant							
71 Grants - Operating	MFA	180,100	184,034.00	102%	184,000	3,900	
12160 Revenue - Profit On Disposal Of Assets							
89 Profit On Disposal Of Assets	MFA	10,000	0.00	0%	10,000	0	
12162 Revenue - Other Road Maintenance (No GST)							
80 Rents	MFA	18,000	7,360.00	41%	18,000	0	
TOTAL REVENUE - ROAD MAINTENANCE		689,400	191,394.00	28%	693,300	3,900	
Expense							
12226 Expense - Road Maintenance							
01 Salaries & Wages	MOW	(292,700)	(153,517.13)	52%	(292,700)	0	Includes maintenance grading, bitumen
16 Contract Services	MOW	(165,000)	(48,343.73)	29%	(165,000)	0	patching, tree pruning, shoulder, drainage &
21 Chemicals	MOW	(5,000)	(1,611.50)	32%	(5,000)	0	culverts, signs & guideposts, footpath
25 Road Materials	MOW	(10,000)	(1,340.00)	13%	(10,000)	0	maintenance, roadside spraying etc.
60 Insurances	MFA	(11,500)	(11,632.90)	101%	(11,500)	0	
98 Plant Operating Costs	MOW	(261,400)	(97,207.00)	37%	(261,500)	(100)	Provision for contractors to assist if required
99 Public Works Overhead	MOW	(288,200)	(138,180.61)	48%	(289,600)	(1,400)	& purchase of materials
12250 Expense - Maintenance Other							
41 Loss On Disposal Of Assets	MFA	(146,100)	(4,661.67)	3%	(146,100)	0	
96 Administration Allocated	MFA	(81,400)	(49,672.55)	61%	(81,700)	(300)	
12228 Expense - RAMM Road Inventory							
16 Contract Services	MFA	(30,000)	(7,415.60)	25%	(30,000)	0	RAMM subscription/updates for fair value
12251 Expense - Street Lighting							
65 Electricity & Gas	MFA	(30,000)	(17,371.23)	58%	(30,000)	0	
12252 Expense - Tambellup Depot Maintenance							
01 Salaries & Wages	MOW	(10,000)	(7,980.48)	80%	(10,000)	0	
15 Repairs & Maintenance	MOW	(15,000)	(2,976.44)	20%	(15,000)	0	
16 Contract Services	MOW	(2,000)	(205.00)	10%	(2,000)	0	
21 Chemicals	MOW	0	(10.90)	0%	0	0	
59 Other Sundry Expenses	MOW	(200)	(186.00)	93%	(200)	0	
60 Insurances	MFA	(2,500)	(2,303.26)	92%	(2,500)	0	
65 Electricity & Gas	MOW	(6,000)	(3,163.28)	53%	(6,000)	0	
66 Water Charges	MOW	(700)	(424.84)	61%	(700)	0	
98 Plant Operating Costs	MOW	(500)	(692.50)	139%	(500)	0	
99 Public Works Overhead	MOW	(9,000)	(6,285.51)	70%	(9,000)	0	
12255 Expense - Broomehill Depot Maintenance							
01 Salaries & Wages	MOW	(3,000)	(2,402.99)	80%	(3,000)	0	
15 Repairs & Maintenance	MOW	(5,000)	(570.20)	11%	(5,000)	0	
16 Contract Services	MOW	(500)	(145.00)	29%	(500)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(1,200)	(1,192.00)	99%	(1,200)	0	
65 Electricity & Gas	MOW	(1,500)	(615.12)	41%	(1,500)	0	
66 Water Charges	MOW	(100)	(47.22)	47%	(100)	0	
98 Plant Operating Costs	MOW	(800)	(598.75)	75%	(800)	0	
99 Public Works Overhead	MOW	(2,000)	(1,714.23)	86%	(2,000)	0	

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13.4.1 2022-2023 Budget Review

TRANSPORT	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
<i>TRANSPORT continued</i>							
12258 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(17,900)	(9,258.95)	52%	(17,900)	0	
31 Dep'n Plant & Equipment	MFA	(290,500)	(182,495.14)	63%	(290,500)	0	
33 Dep'n Infrastructure	MFA	(1,255,500)	(750,599.47)	60%	(1,255,500)	0	
12259 Expense - Staff Housing Allocation							
10 Staff Housing Allocation	MFA	(61,000)	(28,431.65)	47%	(61,000)	0	
12260 Expense - Gravel Pit Rehabilitation							
01 Salaries & Wages	MOW	(1,000)	(383.76)	38%	(1,000)	0	
98 Plant Operating Costs	MOW	(800)	(340.00)	43%	(800)	0	
99 Public Works Overhead	MOW	(1,000)	(345.38)	35%	(1,000)	0	
TOTAL EXPENSE - ROAD MAINTENANCE		(3,009,100)	(1,534,414.99)	51%	(3,010,900)	(1,800)	
TRANSPORT OTHER							
Revenue							
12451 Revenue - Licensing							
83 Fees & Charges	MFA	200	109.08	55%	200	0	
87 Commissions	MFA	18,000	9,992.54	56%	18,000	0	
TOTAL REVENUE - TRANSPORT OTHER		18,200	10,101.62	56%	18,200	0	
Expense							
12526 Expense - Licensing							
67 Telephone Expense	MFA	(400)	(222.39)	56%	(400)	0	
96 Administration Allocated	MFA	(180,800)	(110,383.40)	61%	(181,500)	(700)	
TOTAL EXPENSE - TRANSPORT OTHER		(181,200)	(110,605.79)	61%	(181,900)	(700)	
REVENUE - TRANSPORT		2,102,600	497,495.62	24%	2,106,500	3,900	
EXPENSE - TRANSPORT		(3,190,300)	(1,645,020.78)	52%	(3,192,800)	(2,500)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

ECONOMIC SERVICES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
RURAL SERVICES							
Expense							
13076 Expense - Rural Services							
01 Salaries & Wages	MOW	(500)	0.00	0%	(500)	0	
21 Chemicals	MOW	(200)	0.00	0%	(200)	0	
98 Plant Operating Costs	MOW	(300)	0.00	0%	(300)	0	
99 Public Works Overhead	MOW	(500)	0.00	0%	(500)	0	
TOTAL EXPENSE - RURAL SERVICES		(1,500)	0.00	0%	(1,500)	0	
TOURISM & AREA PROMOTION							
Revenue							
13151 Revenue - Caravan Park, Broomehill							
72 Grants - Non Operating	SSPO	41,000	0.00	0%	41,000	0	LRCIP3 Bhll caravan park improvements
83 Fees & Charges	MFA	40,000	29,238.03	73%	40,000	0	
13156 Revenue - Other Tourism & Area Promotion							
74 Reimbursements	MFA	500	649.00	130%	500	0	
79 Other Sundry Income	MFA	0	50.83	0%	0	0	
13157 Revenue - Caravan Park, Tambellup							
72 Grants - Non Operating	SSPO	700,000	0.00	0%	700,000	0	LRCIP3 Tamb caravan park development
81 Contributions - Non Operating	CEO	150,000	0.00	0%	150,000	0	TA6320 Cropping Group towards developmen
TOTAL REVENUE - TOURISM & AREA PROMOTION		931,500	29,937.86	3%	931,500	0	
Expense							
13226 Expense - Caravan Park, Broomehill							
01 Salaries & Wages	MOW	(35,000)	(28,476.63)	81%	(35,000)	0	
15 Repairs & Maintenance	MOW	(8,000)	(7,804.20)	98%	(8,000)	0	New washer/dryer
16 Contract Services	MOW	(2,500)	(902.60)	36%	(2,500)	0	
59 Other Sundry Expenses	MOW	(100)	(93.00)	93%	(100)	0	
60 Insurances	MFA	(600)	(1,016.66)	169%	(600)	0	
65 Electricity & Gas	MFA	(4,000)	(2,050.69)	51%	(4,000)	0	
66 Water Charges	MFA	(2,000)	(855.28)	43%	(2,000)	0	
67 Telephone Charges	MFA	(500)	(146.95)	29%	(500)	0	
98 Plant Operating Costs	MOW	(1,500)	(817.00)	54%	(1,500)	0	
99 Public Works Overhead	MOW	(20,000)	(15,174.32)	76%	(20,000)	0	
13229 Expense - Great Southern Treasures - General Funds							
56 Donations	CEO	(11,000)	(11,000.00)	100%	(11,000)	0	Annual contribution
13232 Expense - Other Tourism & Area Promotion							
19 Advertising & Promotions	SSPO	(5,000)	(3,068.23)	61%	(5,000)	0	Various publications
16 Contract Services	CEO	(10,500)	(10,500.00)	100%	(10,500)	0	Topics production by Tamb CRC
96 Administration Allocated	MFA	(71,000)	(43,364.87)	61%	(71,300)	(300)	
13233 Expense - Caravan Park, Tambellup							
17 Professional Services	CEO	(40,000)	(37,867.00)	95%	(47,500)	(7,500)	Planning for development - \$40k from Reserve
13250 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(10,200)	(6,567.71)	64%	(10,200)	0	
33 Dep'n Infrastructure	MFA	(5,200)	(3,037.67)	58%	(5,200)	0	
TOTAL EXPENSE - TOURISM & AREA PROMOTION		(227,100)	(173,319.59)	76%	(234,900)	(7,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
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13.4.1 2022-2023 Budget Review

ECONOMIC SERVICES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
BUILDING SERVICES							
Revenue							
13301 Revenue - Building Services							
83 Fees & Charges	MFA	3,000	440.00	15%	3,000	0	
13302 Revenue - Construction Training Fund Levy							
83 Fees & Charges	MFA	1,000	51.75	5%	1,000	0	
13303 Revenue - Building Services Levy							
83 Fees & Charges	MFA	1,000	226.60	23%	1,000	0	
13305 Revenue - Commissions on Building Levies							
87 Commissions	MFA	100	25.70	26%	100	0	
TOTAL REVENUE - BUILDING SERVICES		5,100	744.05	15%	5,100	0	
Expense							
13376 Expense - Building Services							
01 Salaries & Wages	CEO	(19,600)	(5,764.68)	29%	(19,600)	0	Casual Building Surveyor
02 Superannuation	CEO	(2,000)	(554.22)	28%	(2,000)	0	
96 Administration Allocated	MFA	(19,400)	(11,826.81)	61%	(19,400)	0	
13377 Expense - Construction Training Fund Levy							
59 Other Sundry Expenses	MFA	(1,000)	0.00	0%	(1,000)	0	
13378 Expense - Building Services Levy							
59 Other Sundry Expenses	MFA	(1,000)	(281.95)	28%	(1,000)	0	
TOTAL EXPENSE - BUILDING SERVICES		(43,000)	(18,427.66)	43%	(43,000)	0	
OTHER ECONOMIC SERVICES							
Revenue							
13451 Revenue - Other Economic Services							
72 Grants - Non Operating	SSPO	105,000	0.00	0%	105,000	0	Drought Communities Program funds
74 Reimbursements	MFA	5,000	0.00	0%	5,000	0	
80 Rents	MFA	8,800	4,806.69	55%	8,800	0	Bendigo Bank
83 Fees & Charges	MFA	20,000	3,429.78	17%	20,000	0	Sale of standpipe water
TOTAL REVENUE - OTHER ECONOMIC SERVICES		138,800	8,236.47	6%	138,800	0	
Expense							
13527 Expense - Standpipe & Bore Mtce							
01 Salaries & Wages	MOW	(500)	(794.25)	159%	(500)	0	
15 Repairs & Maintenance	MOW	(3,000)	0.00	0%	(3,000)	0	
16 Contract Services	MOW	(5,000)	(1,526.76)	31%	(5,000)	0	
65 Electricity & Gas	MFA	(8,000)	(1,664.21)	21%	(8,000)	0	
66 Water Charges	MFA	(35,000)	(14,619.15)	42%	(35,000)	0	
98 Plant Operating Costs	MOW	(200)	(225.00)	113%	(200)	0	
99 Public Works Overhead	MOW	(500)	(714.82)	143%	(500)	0	
13528 Expense - Railway Building							
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	
16 Contract Services	MOW	(2,000)	(211.00)	11%	(2,000)	0	
60 Insurances	MFA	(1,000)	(1,067.04)	107%	(1,000)	0	
65 Electricity & Gas	MFA	(500)	(424.19)	85%	(500)	0	
66 Water Charges	MFA	(800)	(1,648.59)	206%	(800)	0	
13529 Expense - Community Bank							
15 Repairs & Maintenance	MOW	(5,000)	0.00	0%	(5,000)	0	
16 Contract Services	MOW	(500)	(110.00)	22%	(500)	0	
60 Insurances	MFA	(800)	(807.50)	101%	(800)	0	
66 Water Charges	MFA	(2,000)	(976.02)	49%	(2,000)	0	
13550 Expense - Asset Depreciation							
30 Dep'n Land & Buildings	MFA	(5,000)	(2,780.23)	56%	(5,000)	0	
31 Dep'n Plant & Equipment	MFA	(500)	(312.17)	62%	(500)	0	
33 Dep'n Infrastructure	MFA	(3,700)	(2,355.16)	64%	(3,700)	0	
TOTAL EXPENSE - OTHER ECONOMIC SERVICES		(79,000)	(30,423.34)	39%	(79,000)	0	
REVENUE - ECONOMIC SERVICES		1,075,400	38,918.38	4%	1,075,400	0	
EXPENSE - ECONOMIC SERVICES		(350,600)	(222,170.59)	63%	(358,400)	(7,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PRIVATE WORKS							
Revenue							
14001 Revenue - Private Works							
83 Fees & Charges	MFA	5,000	6,355.42	127%	5,000	0	
TOTAL REVENUE - PRIVATE WORKS		5,000	6,355.42	127%	5,000	0	
Expense							
14051 Expense - Private Works							
01 Salaries & Wages	MOW	(1,500)	(1,495.37)	100%	(1,500)	0	
16 Contract Services	MOW	(1,000)	0.00	0%	(1,000)	0	
96 Administration Allocated	MFA	(1,300)	(788.47)	61%	(1,300)	0	
98 Plant Operating Costs	MOW	(1,000)	(1,560.25)	156%	(1,000)	0	
99 Public Works Overhead	MOW	(1,400)	(1,345.82)	96%	(1,400)	0	
TOTAL EXPENSE - PRIVATE WORKS		(6,200)	(5,189.91)	84%	(6,200)	0	
PUBLIC WORKS OVERHEADS							
Revenue							
14100 Revenue - Public Works Overheads							
74 Reimbursements	MFA	0	469.00	0%	0	0	
14101 Revenue - Public Works Overheads No GST							
74 Reimbursements	MFA	2,000	1,521.81	76%	2,000	0	
TOTAL REVENUE - PUBLIC WORKS OVERHEADS		2,000	1,990.81	100%	2,000	0	
Expense							
14151 Expense - Public Works Overheads							
01 Salaries & Wages	MOW	(115,000)	(54,406.83)	47%	(115,000)	0	
02 Superannuation	MFA	(176,800)	(93,941.34)	53%	(176,800)	0	Super Guarantee increase to 10.5%
03 Workers Comp Insurance	MFA	(30,000)	(30,648.49)	102%	(30,000)	0	
04 Protective Clothing	MOW	(18,000)	(11,137.40)	62%	(18,000)	0	
06 Employee Provisions	MFA	(265,000)	(178,997.64)	68%	(265,000)	0	Annual, long service & sick leave
07 Recruitment Costs And Subsidies	MOW	(3,000)	(393.64)	13%	(3,000)	0	
08 Fringe Benefits Tax	MFA	(8,000)	(6,070.67)	76%	(8,000)	0	
09 Allowances	MFA	(32,000)	(17,587.80)	55%	(32,000)	0	Adverse Working Conditions - per Award
13 Minor Equipment	MOW	0	(703.64)	0%	(900)	(900)	22/23 Mobile phone for Bldg Mtce Co-ord
17 Professional Services	MOW	(5,000)	0.00	0%	(5,000)	0	Engineering if required
26 Computer & Internet Expenses	MOW	(1,200)	(3,156.04)	263%	(1,200)	0	
57 Conference Expenses	MOW	(2,000)	0.00	0%	(2,000)	0	
58 Travel & Accommodation	MOW	(1,000)	0.00	0%	(1,000)	0	
59 Other Sundry Expenses	MOW	(5,000)	(5,459.85)	109%	(5,000)	0	
60 Insurances	MFA	(500)	(438.99)	88%	(500)	0	
61 Licenses	MOW	(800)	(532.90)	67%	(800)	0	MDL renewals for staff
67 Telephone Expense	MFA	(6,500)	(4,510.82)	69%	(6,500)	0	
96 Administration Allocated	MFA	(145,900)	(89,095.16)	61%	(146,400)	(500)	
99 Public Works Overheads		0	(30.40)	0%	0	0	
14153 Expense - Occ Health & Safety							
01 Salaries & Wages	MOW	(10,000)	(8,939.01)	89%	(10,000)	0	
16 Contract Services	MOW	(5,000)	(456.00)	9%	(5,000)	0	Safety equipment as required
59 Other Sundry Expenses	MOW	(2,000)	(247.12)	12%	(2,000)	0	
98 Plant Operating Costs	MOW	(500)	(275.00)	55%	(500)	0	
99 Public Works Overheads	MOW	0	0.13	0%	0	0	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
PUBLIC WORKS OVERHEADS							
14154 Expense - Works Training							
01 Salaries & Wages	MOW	(30,000)	(13,306.04)	44%	(30,000)	0	
05 Training & Education	MOW	(15,000)	(3,562.79)	24%	(15,000)	0	
16 Contract Services	MOW	0	(59.00)	0%	0	0	
58 Travel & Accommodation	MOW	(1,000)	(841.90)	84%	(1,000)	0	
98 Plant Operating Costs	MOW	(500)	(325.00)	65%	(500)	0	
99 Public Works Overheads	MOW	0	(0.02)	0%	0	0	
14200 Expense - PWO Allocated							
99 Public Works Overhead	MFA	879,700	424,489.49	48%	881,100	1,400	Allocation of costs across all programs
TOTAL EXPENSE - PUBLIC WORKS OVERHEADS		0	(100,633.87)	0%	0	0	
PLANT OPERATION							
Revenue							
14250 Revenue - Plant Operation							
74 Reimbursements	MFA	45,000	16,562.59	37%	45,000	0	Fuel Tax credits
79 Other Sundry Income	MOW	5,000	0.00	0%	5,000	0	Sale of surplus equipment
TOTAL REVENUE - PLANT OPERATION		50,000	16,562.59	33%	50,000	0	
Expense							
14251 Expense - Plant Operation							
01 Salaries & Wages	MOW	(80,000)	(43,872.51)	55%	(80,000)	0	
11 Fuel & Oil	MOW	(240,000)	(123,575.99)	51%	(240,000)	0	
13 Minor Equipment	MOW	(20,000)	(4,785.50)	24%	(20,000)	0	Minor tools & equipment as required
15 Repairs & Maintenance	MOW	(145,000)	(40,444.94)	28%	(145,000)	0	
16 Contract Services	MOW	(5,000)	0.00	0%	(5,000)	0	
60 Insurances	MFA	(42,200)	(40,712.80)	96%	(42,200)	0	
61 Licenses	MFA	(15,000)	(10,691.40)	71%	(15,000)	0	
96 Administration Allocated	MFA	(12,900)	(7,884.56)	61%	(13,000)	(100)	
98 Plant Operating Costs	MOW	(2,000)	(57.50)	3%	(2,000)	0	
99 Public Works Overhead	MOW	(70,500)	(39,486.02)	56%	(70,500)	0	
14300 Expense - Plant Operation Allocated							
98 Plant Operating Costs	MFA	632,600	190,341.50	30%	632,700	100	Allocation of costs across all programs
TOTAL EXPENSE - PLANT OPERATION		0	(121,169.72)	0%	0	0	
WORKERS COMPENSATION							
Revenue							
14800 Revenue - Workers Compensation							
74 Reimbursements	MFA	0	1,614.41	0%	0	0	
TOTAL REVENUE - WORKERS COMPENSATION		0	1,614.41	0%	0	0	
Expense							
14851 Expense - Workers Compensation							
06 Employee Provisions	MFA	0	(1,614.41)	0%	0	0	
TOTAL EXPENSE - WORKERS COMPENSATION		0	(1,614.41)	0%	0	0	
SALARIES & WAGES							
Expense							
14551 Expense - Gross Wages & Salaries							
01 Salaries & Wages	CEO	(2,254,100)	(1,314,228.89)	58%	(2,254,100)	0	
14600 Expense - Wages & Salaries Allocated							
01 Salaries & Wages	CEO	2,254,100	1,252,292.91	56%	2,254,100	0	
TOTAL EXPENSE - SALARIES & WAGES		0	(61,935.98)	0%	0	0	

**SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

OTHER PROPERTY & SERVICES	Resp Officer	Budget 2022/23	Actual YTD 31 Jan 23	% Budget Used	Revised Budget 2022/23	Variance	COMMENTS
UNCLASSIFIED							
Revenue							
14706 Revenue - Unclassified							
79 Other Sundry Revenue	MFA	5,000	9,616.76	192%	9,600	4,600	Hollow Log Golf Day
TOTAL REVENUE - UNCLASSIFIED		5,000	9,616.76	192%	9,600	4,600	
Expense							
14753 Expense - Unclassified							
16 Contract Services	CEO	(45,000)	(4,105.00)	9%	(45,000)	0	Planning/design for various projects
59 Other Sundry Expenses	CEO	0	(13,781.31)	0%	(13,800)	(13,800)	Market Creations stationery; Hollow Log Golf
14756 Expense - Lease Reserve 22607 Tambellup							
16 Contract Services	MFA	(5,000)	(2,400.00)	48%	(5,000)	0	
14758 Expense - Covid-19 Response							
06 Employee Provisions	CEO	(10,000)	(3,071.14)	31%	(10,000)	0	COVID leave per Pandemic Plan
16 Contract Services	CEO	(10,000)	0.00	0%	0	10,000	Additional PPE etc if required
14759 Expense - 50 Norrish St, Tambellup							
16 Contract Services	MOW	(20,000)	0.00	0%	(20,000)	0	Asbestos removal/demolition (Bldg Res)
66 Water Charges	MOW	0	(702.06)	0%	0	0	
TOTAL EXPENSE - UNCLASSIFIED		(90,000)	(24,152.51)	27%	(93,800)	(3,800)	
REVENUE - OTHER PROPERTY & SERVICES		62,000	36,139.99	58%	66,600	4,600	
EXPENSE - OTHER PROPERTY & SERVICES		(96,200)	(314,696.40)	327%	(100,000)	(3,800)	

SHIRE OF BROOMEHILL-TAMBELLUP
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13.4.1 2022-2023 Budget Review

CAPITAL REVENUE and EXPENDITURE		Resp Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	Actual YTD Revenue 31 Jan 23	Actual YTD Expense 31 Jan 23	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Variance Revenue	Variance Expense	COMMENT
GOVERNANCE												
CAP152 Bhill Admin Building - enclose carport/install roller doors		MOW	BS	0	(30,000)	0.00	0.00	0	(30,000)	0	0	Building Reserve
Plant Replacement												
04353 Ford Everest Wagon - BHT150		MOW	P&E	45,000	(60,000)	50,000.00	(61,199.82)	45,000	(60,000)	0	0	Plant Reserve
04353 Ford Everest Wagon - BH000		MOW	P&E	40,000	(55,000)	41,818.18	(54,003.23)	40,000	(55,000)	0	0	Plant Reserve
			Total	85,000	(145,000)	91,818.18	(115,203.05)	85,000	(145,000)	0	0	
EDUCATION & WELFARE												
LR301 Tambellup Youth Centre - buildings upgrades/office		SSPO	BS	0	(100,000)	0.00	0.00	0	(100,000)	0	0	LRCIP3
LR302 Tambellup Youth Centre - extend seal (court surface/parking)		SSPO	I-O	0	(20,000)	0.00	0.00	0	(20,000)	0	0	LRCIP3
			Total	0	(120,000)	0.00	0.00	0	(120,000)	0	0	
HOUSING												
CAP168 Lavieville Lodge - Unit 3 renovation		MOW	BNS	0	(25,000)	0.00	(81.82)	0	(35,000)	0	(10,000)	Lavieville Lodge Reserve
09001 Sale of 27 East Terrace, Tambellup		MFA	BNS	180,000	0	180,000.00	0.00	180,000	0	0	0	To Building Reserve
			Total	180,000	(25,000)	180,000.00	(81.82)	180,000	(35,000)	0	(10,000)	
COMMUNITY AMENITIES												
CAP155 Broomehill Cemetery - seating under gazebo		MOW	I-O	0	(8,000)	0.00	0.00	0	(8,000)	0	0	
			Total	0	(8,000)	0.00	0.00	0	(8,000)	0	0	
RECREATION & CULTURE												
CAP156 Broomehill Hall - security upgrades windows/doors		MOW	BS	0	(8,500)	0.00	0.00	0	(8,500)	0	0	Building Mtce Reserve
CAP158 Broomehill RSL Hall (playgroup) - toilet upgrades		MOW	BS	0	(15,000)	0.00	(48.91)	0	(15,000)	0	0	Building Mtce Reserve
CAP169 Broomehill RSL Hall (playgroup) - shade sails		MOW	I-P	0	(7,000)	0.00	(8,100.00)	0	(7,000)	0	0	
CAP172 Broomehill Recreation Complex - landscaping new spectator area		MOW	I-P	0	0	0.00	0.00	0	(10,000)	0	(10,000)	
CSP173 Broomehill Heritage precinct - signage		SSPO	I-P	0	0	0.00	0.00	0	(6,000)	0	(6,000)	
LR303 Broomehill Museum - machinery shed		MOW	BS	0	(20,000)	0.00	(10,000.00)	0	(20,000)	0	0	LRCIP3
			Total	0	(50,500)	0.00	(18,148.91)	0	(66,500)	0	(16,000)	
TRANSPORT												
CAP170 Tambellup Depot workshop - oil store		MOW	BS	0	(15,000)	0.00	0.00	0	(15,000)	0	0	
CAP163 Tambellup Depot machinery shed (concrete bay)		MOW	BS	0	(10,000)	0.00	0.00	0	(10,000)	0	0	
CAP174 Fuel Management System - Bhill & Tamb depot's		MOW	P&E	0	0	0.00	0.00	0	(20,000)	0	(20,000)	
CAP175 Broomehill Depot - security cameras		MOW	P&E	0	0	0.00	0.00	0	(8,000)	0	(8,000)	
Plant Replacement												
12300 Mack Truck - trade for prime mover - BHT125		MOW	P&E	100,000	(285,000)	0.00	0.00	100,000	(285,000)	0	0	Tender awarded 21/22, delivery 22/23
12300 Caterpillar Loader - TA281		MOW	P&E	90,000	(350,000)	0.00	0.00	90,000	(350,000)	0	0	Plant Reserve
12300 Isuzu NLR55 light tipper - BH009		MOW	P&E	20,000	(45,000)	0.00	0.00	20,000	(45,000)	0	0	Plant Reserve
12300 Toro GM360 Mower - BHT84		MOW	P&E	10,000	(45,000)	0.00	0.00	10,000	(45,000)	0	0	Plant Reserve
12300 Ford Ranger XLT with canopy - 1TA		MOW	P&E	37,000	(52,000)	0.00	0.00	37,000	(52,000)	0	0	Plant Reserve
12300 Ford Ranger Wildtrak - TA001		MOW	P&E	84,000	(99,000)	42,272.73	(51,642.68)	84,000	(99,000)	0	0	Plant Reserve
12300 Ford Ranger dual cab - BH00		MOW	P&E	30,000	(40,000)	0.00	0.00	30,000	(40,000)	0	0	Plant Reserve
12300 Ford Ranger dual cab - BH003		MOW	P&E	35,000	(50,000)	0.00	0.00	35,000	(50,000)	0	0	Plant Reserve
12300 Ford Ranger extra cab - BH014		MOW	P&E	30,000	(45,000)	0.00	0.00	30,000	(45,000)	0	0	Plant Reserve
12300 Ford Ranger dual cab - TA052		MOW	P&E	30,000	(45,000)	0.00	0.00	30,000	(45,000)	0	0	Plant Reserve
12300 Ford Ranger dual cab - TA005		MOW	P&E	35,000	(50,000)	0.00	0.00	35,000	(50,000)	0	0	Plant Reserve
12161 Isuzu Jetpatcher		MOW	P&E	80,000	0	0.00	0.00	80,000	0	0	0	Plant Reserve
12300 Sundry Plant		MOW	P&E	0	(20,000)	0.00	(10,080.00)	0	(20,000)	0	0	Plant Reserve

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

CAPITAL REVENUE and EXPENDITURE		Resp Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	Actual YTD Revenue 31 Jan 23	Actual YTD Expense 31 Jan 23	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Variance Revenue	Variance Expense	COMMENT
TRANSPORT												
<i>Townscape</i>												
CAP126	Streetscape works - Tambellup (footpaths)	MOW	I-F	0	(50,000)	0.00	0.00	0	(50,000)	0	0	Townscape Reserve
CAP127	Streetscape works - Broomehill (Journal/GS Hwy intersection)	MOW	I-F	0	(590,000)	0.00	(543,524.72)	0	(590,000)	0	0	Drought Communities/Reserve
<i>Road Construction</i>												
<i>Regional Road Group</i>												
RG62	Tieline Rd - repair failed pavement, widen shoulder & seal	MOW	I-R	0	(165,000)	0.00	(11,235.63)	0	(165,000)	0	0	Carry over from 21/22
RG63	Tambellup West Rd - repair failed pavement, reseal to 7.0m	MOW	I-R	0	(150,000)	0.00	(11,901.69)	0	(150,000)	0	0	
RG64	Warrenup Rd - reconstruct gravel section to 7.0m, seal	MOW	I-R	0	(420,000)	0.00	(2,158.50)	0	(420,000)	0	0	
RG65	Tieline Rd - repair failed sections, widen shoulders, seal to 7.0m	MOW	I-R	0	(540,000)	0.00	(28,126.10)	0	(540,000)	0	0	
<i>Roads to Recovery</i>												
RR28	Toolbrunup Road - extend seal to Tallents Rd	MOW	I-R	0	(160,000)	0.00	(1,218.74)	0	(160,000)	0	0	
RR29	Chillicup Rd - construct & seal	MOW	I-R	0	(244,100)	0.00	(184,308.46)	0	(244,100)	0	0	
<i>Local Roads & Community Infrastructure Program- Phase 2</i>												
LR1	Nymbup Road - repair & extend culverts	MOW	I-R	0	(20,000)	0.00	0.00	0	(20,000)	0	0	
LR2	Etna Road - repair & extend culverts	MOW	I-R	0	0	0.00	(672.00)	0	0	0	0	
LR13	Emergency Management Incident Control Centre	SSPO	F&E	0	(25,000)	0.00	(27,180.00)	0	(25,000)	0	0	
LR14	Greenhills South Rd - widen, reconstruct, seal	MOW	I-R	0	(150,000)	0.00	0.00	0	(150,000)	0	0	
	Add back Job Depreciation	I-R		0	141,800	0.00	17,542.50	0	141,800	0	0	
	Total			581,000	(3,523,300)	42,272.73	(854,506.02)	581,000	(3,551,300)	0	(28,000)	
ECONOMIC SERVICES												
CAP144	Holland Track Interpretive Centre	SSPO	BS	0	(80,000)	0.00	(53,775.00)	0	(80,000)	0	0	Drought Communities Program
LR308	Broomehill Caravan Park - building upgrades/storage	MOW	BS	0	(41,000)	0.00	0.00	0	(41,000)	0	0	LRCIP3
LR309	Tambellup Caravan Park - cabins	CEO	BS	0	(150,000)	0.00	0.00	0	(150,000)	0	0	Tamb Cropping Group
LR310	Tambellup Caravan Park - park infrastructure	CEO	I-O	0	(550,000)	0.00	0.00	0	(550,000)	0	0	LRCIP3
LR311	Tambellup Caravan Park - building upgrades	CEO	BS	0	(150,000)	0.00	0.00	0	(150,000)	0	0	LRCIP3
CAP164	Water efficiencies - Tambellup (Gordon St)	MOW	I-W	0	(25,000)	0.00	(19,462.00)	0	(25,000)	0	0	Drought Communities Program
CAP166	Water tanks (4 locations) completion c/fwd from 21/22	MOW	I-W	0	0	0.00	(6,965.49)	0	0	0	0	
CAP171	Standpipe Greenhills North Rd - controller replacement	MOW	I-W	0	(15,500)	0.00	(15,500.00)	0	(15,500)	0	0	
CAP171	Standpipe Tamb West, Crawford & Cemetery Rd - controller upgrades	MOW	I-W	0	(17,500)	0.00	(17,804.00)	0	(17,500)	0	0	
	Total			0	(1,029,000)	0.00	(113,506.49)	0	(1,029,000)	0	0	
TOTAL				846,000	(4,900,800)	314,090.91	(1,101,446.29)	846,000	(4,954,800)	0	(54,000)	
BUILDINGS - NON SPECIALISED		BNS		180,000	(25,000)	180,000.00	(81.82)	180,000	(35,000)	0	(10,000)	
BUILDINGS - SPECIALISED		BS		0	(619,500)	0.00	(63,823.91)	0	(619,500)	0	0	
PLANT & EQUIPMENT		P&E		666,000	(1,241,000)	134,090.91	(176,925.73)	666,000	(1,269,000)	0	(28,000)	
FURNITURE & EQUIPMENT		F&E		0	(25,000)	0.00	(27,180.00)	0	(25,000)	0	0	
INFRASTRUCTURE - ROADS		I-R		0	(1,707,300)	0.00	(222,078.62)	0	(1,707,300)	0	0	
INFRASTRUCTURE - FOOTPATHS		I-F		0	(640,000)	0.00	(543,524.72)	0	(640,000)	0	0	
INFRASTRUCTURE - PARKS & OVALS		I-P		0	(7,000)	0.00	(8,100.00)	0	(23,000)	0	(16,000)	
INFRASTRUCTURE - WATER SUPPLY		I-W		0	(58,000)	0.00	(59,731.49)	0	(58,000)	0	0	
INFRASTRUCTURE - OTHER		I-O		0	(578,000)	0.00	0.00	0	(578,000)	0	0	
				846,000	(4,900,800)	314,090.91	(1,101,446.29)	846,000	(4,954,800)	0	(54,000)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

CAPITAL REVENUE and EXPENDITURE		Resp Officer	Class	Budget Revenue 2022/23	Budget Expense 2022/23	Actual YTD Revenue 31 Jan 23	Actual YTD Expense 31 Jan 23	Revised Budget Revenue 2022/23	Revised Budget Expense 2022/23	Variance Revenue	Variance Expense	COMMENT
RESERVE TRANSFERS from / (to)												
Leave Reserve		MFA		95,600	(51,800)	0.00	(1,754.53)	95,600	(52,800)	0	(1,000)	
Plant Replacement Reserve		MFA		390,000	(452,500)	0.00	(2,529.16)	390,000	(454,000)	0	(1,500)	
Building Reserve		MFA		50,000	(188,300)	0.00	(8,260.82)	50,000	(193,100)	0	(4,800)	
Computer Reserve		MFA		0	(5,800)	0.00	(818.42)	0	(6,300)	0	(500)	
Tambellup Recreation Ground & Pavilion Reserve		MFA		0	(6,000)	0.00	(1,031.92)	0	(6,600)	0	(600)	
Broomehill Recreation Complex Reserve		MFA		0	(10,300)	0.00	(1,732.64)	0	(11,300)	0	(1,000)	
Building Maintenance Reserve		MFA		23,500	(20,900)	0.00	(947.07)	23,500	(21,500)	0	(600)	
Sandalwood Villas Reserve		MFA		0	(11,700)	0.00	(1,735.37)	0	(12,700)	0	(1,000)	
Broomehill Synthetic Bowling Green Replacement Reserve		MFA		0	(10,000)	0.00	(1,415.12)	0	(10,800)	0	(800)	
Refuse Sites Post Closure Management Reserve		MFA		0	(5,600)	0.00	(643.24)	0	(6,000)	0	(400)	
Lavieville Lodge Reserve		MFA		25,000	(11,500)	0.00	(1,543.77)	35,000	(12,400)	10,000	(900)	
Townscape Plan Implementation Reserve		MFA		100,000	(3,600)	0.00	(3,602.14)	100,000	(5,600)	0	(2,000)	
Tambellup Bowling Green Replacement Reserve		MFA		0	(8,100)	0.00	(583.02)	0	(8,400)	0	(300)	
Tourism and Economic Development Reserve		MFA		40,000	(800)	0.00	(774.62)	40,000	(1,300)	0	(500)	
				724,100	(786,900)	0.00	(27,371.84)	734,100	(802,800)	10,000	(15,900)	
LOANS												
00122 Loan Repayments		MFA		0	(131,800)	0.00	(65,363.56)	0	(131,800)	0	0	
				0	(131,800)	0.00	(65,363.56)	0	(131,800)	0	0	
TOTAL CAPITAL				1,570,100	(5,819,500)	314,090.91	(1,194,181.69)	1,580,100	(5,889,400)	10,000	(69,900)	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

RESERVE FUNDS	Budget 2022/23	Actual YTD 31 Jan 23	Revised Budget 2022/23	COMMENT
(a) Leave Reserve				
Opening Balance	115,100	115,084.71	115,100	
Amount Set Aside/Transfer to Reserve	50,000	0.00	50,000	For future leave entitlements
Amount Used/Transfer from Reserve	(95,600)	0.00	(95,600)	Leave due in 2022/23
Interest Received	1,800	1,754.53	2,800	
	71,300	116,839.24	72,300	
(b) Plant Reserve				
Opening Balance	165,700	165,735.75	165,700	
Amount Set Aside/Transfer to Reserve	450,000	0.00	450,000	per Plant Replacement Program
Amount Used/Transfer from Reserve	(390,000)	0.00	(390,000)	Changeovers scheduled in 2022/23
Interest Received	2,500	2,529.16	4,000	
	228,200	168,264.91	229,700	
(c) Building Reserve				
Opening Balance	541,500	541,491.90	541,500	
Amount Set Aside/Transfer to Reserve	180,000	0.00	180,000	Sale of 27 East Tce
Amount Used/Transfer from Reserve	(50,000)	0.00	(50,000)	Bhill Admin security/50 Norrish St demolition
Interest Received	8,300	8,260.82	13,100	
	679,800	549,752.72	684,600	
(d) Information Technology Reserve				
Opening Balance	53,700	53,724.39	53,700	
Amount Set Aside/Transfer to Reserve	5,000	0.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	800	818.42	1,300	
	59,500	54,542.81	60,000	
(e) Tambellup Recreation Ground & Pavilion Reserve				
Opening Balance	67,700	67,684.03	67,700	
Amount Set Aside/Transfer to Reserve	5,000	0.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,000	1,031.92	1,600	
	73,700	68,715.95	74,300	
(f) Broomehill Recreation Complex Reserve				
Opening Balance	113,600	113,637.66	113,600	
Amount Set Aside/Transfer to Reserve	8,600	0.00	8,600	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,700	1,732.64	2,700	
	123,900	115,370.30	124,900	
(g) Building Maintenance Reserve				
Opening Balance	62,000	62,024.85	62,000	
Amount Set Aside/Transfer to Reserve	20,000	0.00	20,000	
Amount Used/Transfer from Reserve	(23,500)	0.00	(23,500)	Bhill Hall, Bhill RSL Hall toilets
Interest Received	900	947.07	1,500	
	59,400	62,971.92	60,000	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

RESERVE FUNDS	Budget 2022/23	Actual YTD	Revised Budget 2022/23	
(h) Sandalwood Villas Reserve				
Opening Balance	113,800	113,822.46	113,800	
Amount Set Aside/Transfer to Reserve	10,000	0.00	10,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,700	1,735.37	2,700	
	125,500	115,557.83	126,500	
(i) Broomehill Bowling Green Replacement Reserve				
Opening Balance	92,800	92,833.87	92,800	
Amount Set Aside/Transfer to Reserve	8,600	0.00	8,600	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	1,400	1,415.12	2,200	
	102,800	94,248.99	103,600	
(j) Refuse Sites Post Closure Management Reserve				
Opening Balance	42,100	42,148.26	42,100	
Amount Set Aside/Transfer to Reserve	5,000	0.00	5,000	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	600	643.24	1,000	
	47,700	42,791.50	48,100	
(k) Lavieville Lodge Reserve				
Opening Balance	101,200	101,248.29	101,200	
Amount Set Aside/Transfer to Reserve	10,000	0.00	10,000	
Amount Used/Transfer from Reserve	(25,000)	0.00	(35,000)	Unit 3 Renovation
Interest Received	1,500	1,543.77	2,400	
	87,700	102,792.06	78,600	
(l) Townscape Plan Implementation Reserve				
Opening Balance	235,800	235,883.30	235,800	
Amount Set Aside/Transfer to Reserve	0	0.00	0	
Amount Used/Transfer from Reserve	(100,000)	0.00	(100,000)	Broomehill Townscape, Tambellup footpaths
Interest Received	3,600	3,602.14	5,600	
	139,400	239,485.44	141,400	
(m) Tambellup Bowling Green Replacement Reserve				
Opening Balance	38,200	38,221.17	38,200	
Amount Set Aside/Transfer to Reserve	7,500	0.00	7,500	
Amount Used/Transfer from Reserve	0	0.00	0	
Interest Received	600	583.02	900	
	46,300	38,804.19	46,600	
(n) Tourism and Economic Development Reserve				
Opening Balance	50,800	50,850.27	50,800	
Amount Set Aside/Transfer to Reserve	0	0.00	0	
Amount Used/Transfer from Reserve	(40,000)	0.00	(40,000)	
Interest Received	800	774.62	1,300	
	11,600	51,624.89	12,100	
Total Cash Backed Reserves	1,856,800	1,821,762.75	1,862,700	

SHIRE OF BROOMEHILL-TAMBELLUP
2022/23 BUDGET REVIEW
for the period ended 31 January 2023

13.4.1 2022-2023 Budget Review

RESERVE FUNDS	Budget 2022/23	Actual YTD	Revised Budget 2022/23
Summary of Transfers To and (From)			
Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	51,800	1,754.53	52,800
Plant Reserve	452,500	2,529.16	454,000
Building Reserve	188,300	8,260.82	193,100
Information Technology Reserve	5,800	818.42	6,300
Tambellup Rec Ground & Pavilion Reserve	6,000	1,031.92	6,600
Broomehill Rec Complex Reserve	10,300	1,732.64	11,300
Building Maintenance Reserve	20,900	947.07	21,500
Sandalwood Villas Reserve	11,700	1,735.37	12,700
Broomehill Bowling Green Replacement Reserve	10,000	1,415.12	10,800
Refuse Sites Post Closure Management Reserve	5,600	643.24	6,000
Lavieville Lodge Reserve	11,500	1,543.77	12,400
Townscape Plan Implementation Reserve	3,600	3,602.14	5,600
Tambellup Bowling Green Replacement Reserve	8,100	583.02	8,400
Tourism and Economic Development Reserve	800	774.62	1,300
	786,900	27,371.84	802,800
Transfers from Reserves			
Leave Reserve	(95,600)	0.00	(95,600)
Plant Reserve	(390,000)	0.00	(390,000)
Building Reserve	(50,000)	0.00	(50,000)
Information Technology Reserve	0	0.00	0
Tambellup Rec Ground & Pavilion Reserve	0	0.00	0
Broomehill Rec Complex Reserve	0	0.00	0
Building Maintenance Reserve	(23,500)	0.00	(23,500)
Sandalwood Villas Reserve	0	0.00	0
Broomehill Bowling Green Replacement Reserve	0	0.00	0
Refuse Sites Post Closure Management Reserve	0	0.00	0
Lavieville Lodge Reserve	(25,000)	0.00	(35,000)
Townscape Plan Implementation Reserve	(100,000)	0.00	(100,000)
Tambellup Bowling Green Replacement Reserve	0	0.00	0
Tourism and Economic Development Reserve	(40,000)	0.00	(40,000)
	(724,100)	0.00	(734,100)
Total Transfer to/(from) Reserves	62,800	27,371.84	68,700

All of the above reserve accounts are supported by money held in financial institutions.

RESERVE FUNDS

In accordance with Council resolutions in relation to each reserve account, the purpose for which the funds are set aside is as follows:-

Leave Reserve

To be used to meet the Shires Long Service Leave liability for its employees.

Plant Reserve

To be used to fund purchase of plant and equipment in accordance with the Plant Replacement Program.

Building Reserve

To be used to finance replacement, major repair or construction of new Shire buildings, and costs associated with subdivision and development of land.

Information Technology Reserve

To be used to purchase, replace or upgrade computer hardware, software and associated equipment.

Tambellup Recreation Ground & Pavilion Reserve

To be used to maintain and develop sport and recreational facilities at the Tambellup Recreation Ground and Pavilion.

Broomehill Recreation Complex Reserve

To be used for works at the Broomehill Recreation Complex in agreeance with the Management Committee of the Broomehill Recreation Complex Inc.

Building Maintenance Reserve

To be used to fund building maintenance requirements for all Shire owned buildings.

Sandalwood Villas Reserve

To be utilised towards maintenance of the 6 units at Sandalwood Villas

Broomehill Bowling Green Replacement Reserve

To be used for the future replacement of the synthetic bowling green at the Broomehill Recreational Complex.

Refuse Sites Post Closure Management Reserve

To meet the financial requirements for the closure of the Broomehill and Tambellup landfill sites when their useful life expires.

Lavieville Lodge Reserve

To be utilised towards upgrade and maintenance of the 4 units at Lavieville Lodge

Townscape Plan Implementation Reserve

To be used for implementation of the Townscape Plans for the Broomehill and Tambellup townsites.

Tambellup Bowling Green Replacement Reserve

To be used for the future replacement of the synthetic bowling green at the Tambellup sports ground.

Tourism and Economic Development Reserve

To be used to progress tourism and economic development opportunities in the Shire, which includes activities such as development of a Caravan Park in Tambellup and a Holland Track Interpretive Centre in Broomehill.



Broomehill-Tambellup – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A	No delegations were made to Committee's
2	s5.16	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	N/A	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



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7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	Last review September 2022
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	



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7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	



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17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Code of Conduct adopted May 2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	No	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	No	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	No	



Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	No Elections were conducted during 2022
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	The Audit Committee is not delegated any powers or duties
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	No	2021/22 Audit is being finalised



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4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	The Auditors report has not yet been received as the audit is being finalised. If any matters are raised in the Auditors report appropriate action will be taken to address those matters
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	N/A	2021/22 Audit is still being finalised

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	The Shire does not have designated senior employees
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	



Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	



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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	Yes	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	



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14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	No	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	17/11/2022
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	22/07/2021 The Corporate Business Plan is currently under review to align with the new Strategic Community Plan
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	No	Last review endorsed March 2016 - review planned 2023
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	No	Last review endorsed March 2016 - review in progress March 2023



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3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures were made
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

December 2022

Shire of Broomehill- Tambellup

Operational Risk Summary Report

Michael Sparks
MS Consulting

The following summary is sourced from *V3Shire of Broomehill-Tambellup, Risk Profile and Reporting Register, November 2022*.

The worksheet Tab labelled '**Matrixes**' reflects the Shire's **Risk Assessment and Acceptance Criteria**. These Criteria also appear in the Shire's Risk Management Policy and Risk Management Procedures. These criteria and the Risk Profile and Reporting Register were last updated in November 2022.

Referencing these Risk Assessment and Acceptance Criteria, the Shire's **External Theft and Fraud** and **Document Management Processes** classify as unacceptable operational risk due to having inadequate Controls in place and require prioritised corrective action by the Shire.

External Theft and Fraud is rated as a higher overall risk to Shire operations and should therefore be prioritised ahead of Document Management Processes.

All remaining Risk Profiles fall within appetite, are acceptable operational risk, have adequate controls in place, managed by routine or specific procedures, and are subject to annual or semi-annual monitoring.

- There are no Operational risk profiles rated '**Extreme**'.
- There are no Operational risk profiles rated '**High**'.
- The Likelihood of risks materialising in the current reporting period, across all risk areas, is considered '**Unlikely**' to '**Possible**'. There are no Operational risk profiles with a **Likelihood** considered '**Almost Certain**'.
- There are two Operational risk profiles with **Consequences** considered '**Major**'. These are in the areas of Business & Community Disruption and Environment Management; however, both are considered unlikely to materialise within the current reporting period.
- The **overall risk trend** between the current and previous reporting periods has not been assessed due to differing risk monitoring methods used in the past.
- Thirty-seven **improvements** or actions were identified to strengthen controls and are listed on the following pages according to due date and responsibility.

Note: Descriptions referring to Design, Operating and Overall Effectiveness of Controls is reflected on Page 11 of the Shire's Risk Management Procedures, and Treatment options are reflected on Page 13.

Risk Summary Report compiled by Michael Sparks, MS Consulting, December 2022.

This report is based on prevailing conditions at the time and information provided by Shire of Broomehill-Tambellup personnel. It does not imply that no other conditions exist.

Improvements or actions prioritised according to due date:

Risk Profile	Improvement or Action	Due Date	Who
Disruption	Stock an emergency grab-bag for use in emergencies	Jan-23	SSPO
WH&S	Confirm Safety Data Sheets are up-to-date	Feb-23	WORKS ADMIN
Supplier & Contract Management	Formalise contract variations process	Mar-23	CEO
Compliance	Undertake three-year Legislative review of compliance (Reg17)	Mar-23	EXA
Documents	Refresh staff Document Management awareness training and education	Mar-23	MFA
Documents	Share Document Disaster Management Plan with users	Mar-23	MFA
External Theft and Fraud	Review IT security access protocols, profile management & infrastructure security	Mar-23	MFA
IT Systems	Implement 2-factor authentication IT security access	Mar-23	MFA
IT Systems	Develop I.T. usage procedures handbook	Mar-23	MFA
Human Resources	Review Probation checklist	Mar-23	SSPO
Misconduct	Implement procedure for Working with Children checks and update position descriptions	Mar-23	SSPO
Misconduct	Implement procedure for Police clearance checks	Mar-23	SSPO
Supplier & Contract Management	Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23	WORKS ADMIN
Assets	Document a routine inspection and maintenance schedule for buildings	Apr-23	BMC
Compliance	Undertake Financial management review	Apr-23	MFA
IT Systems	Conduct I.T. usage procedures training	Apr-23	MFA
Environment	Develop weed control program	Apr-23	MW
Misconduct	Implement formal Disciplinary Procedures	Jun-23	CEO
Misconduct	Implement formal Whistleblowing Procedures	Jun-23	CEO
Project	Implement project management training for staff	Jun-23	CEO
WH&S	Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building)	Jun-23	CEO
Compliance	Develop a Compliance Calendar	Jun-23	EXA
Documents	Implement Electronic records management system (Synergy)	Jun-23	EXA
Assets	Update Strategic Resource Plan	Jun-23	MFA
Assets	Develop a Portable and Attractive Assets register	Jun-23	MFA
Disruption	Review I.T. Disaster Recovery Plan	Jun-23	MFA
External Theft and Fraud	Develop register of fixed, minor and attractive assets	Jun-23	MFA
Environment	Implement mosquito control program	Jun-23	MW
Human Resources	Formalise Exit interview process, including when an interview is not required	Jun-23	SSPO
Human Resources	Formalise Exit process	Jun-23	SSPO
WH&S	Engage a new Employee Assistance Program	Jun-23	SSPO
Assets	Document a routine inspection and maintenance schedule for parks, reserves & play equipment	Jun-23	TL PARKS
Project	Develop project management framework. Include formal risk assessment process prior to initiation and during project term	Sep-23	CEO
Assets	Document a routine inspection and maintenance schedule for hard Infrastructure (roads, bridges, drainage, footpaths - RAMMS)	Dec-23	MW
Environment	Develop Waste Management Plan	Dec-23	MW
Disruption	Have a duplicate set of keys made for offsite storage	Dec-23	SSPO
Human Resources	Update Workforce Plan	Jun-24	CEO

Improvements or actions prioritised according to responsibility are:

Risk Profile	Improvement or Action	Due Date	Who
Assets	Document a routine inspection and maintenance schedule for buildings	Apr-23	BMC
Supplier & Contract Management	Formalise contract variations process	Mar-23	CEO
Misconduct	Implement formal Disciplinary Procedures	Jun-23	CEO
Misconduct	Implement formal Whistleblowing Procedures	Jun-23	CEO
Project	Implement project management training for staff	Jun-23	CEO
WH&S	Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building)	Jun-23	CEO
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Project	Develop project management framework. Include formal risk assessment process prior to initiation and during project term	Sep-23	CEO
Compliance	Undertake three-year Legislative review of compliance (Reg17)	Mar-23	EXA
Compliance	Develop a Compliance Calendar	Jun-23	EXA
Documents	Implement Electronic records management system (Synergy)	Jun-23	EXA
Documents	Refresh staff Document Management awareness training and education	Mar-23	MFA
Documents	Share Document Disaster Management Plan with users	Mar-23	MFA
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IT Systems	Implement 2-factor authentication IT security access	Mar-23	MFA
IT Systems	Develop I.T. usage procedures handbook	Mar-23	MFA
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Assets	Update Strategic Resource Plan	Jun-23	MFA
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Disruption	Review I.T. Disaster Recovery Plan	Jun-23	MFA
External Theft and Fraud	Develop register of fixed, minor and attractive assets	Jun-23	MFA
Environment	Develop weed control program	Apr-23	MW
Environment	Implement mosquito control program	Jun-23	MW
Assets	Document a routine inspection and maintenance schedule for hard Infrastructure (roads, bridges, drainage, footpaths - RAMMS)	Dec-23	MW
Environment	Develop Waste Management Plan	Dec-23	MW
Disruption	Stock an emergency grab-bag for use in emergencies	Jan-23	SSPO
Human Resources	Review Probation checklist	Mar-23	SSPO
Misconduct	Implement procedure for Working with Children checks and update position descriptions	Mar-23	SSPO
Misconduct	Implement procedure for Police clearance checks	Mar-23	SSPO
Human Resources	Formalise Exit interview process, including when an interview is not required	Jun-23	SSPO
Human Resources	Formalise Exit process	Jun-23	SSPO
WH&S	Engage a new Employee Assistance Program	Jun-23	SSPO
Disruption	Have a duplicate set of keys made for offsite storage	Dec-23	SSPO
Assets	Document a routine inspection and maintenance schedule for parks, reserves & play equipment	Jun-23	TL PARKS
WH&S	Confirm Safety Data Sheets are up-to-date	Feb-23	WORKS ADMIN
Supplier & Contract Management	Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23	WORKS ADMIN



Risk Management Procedures

November 2022



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Introduction

The Shire of Broomehill-Tambellup's Risk Management Policy combined with the components of this Risk Management Procedures document, Risk Assessment and Acceptance Criteria and the Risk Profiles Risk Register, form the Shire's Risk Management Framework.

The framework sets out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks.

All components of this document are based on AS/NZS ISO 31000:2018 Risk management - Guidelines.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- That uncertainty and its effects on objectives is understood.

This framework aims to balance a documented, structured and systematic process with the Shire's current size, resource availability and complexity.

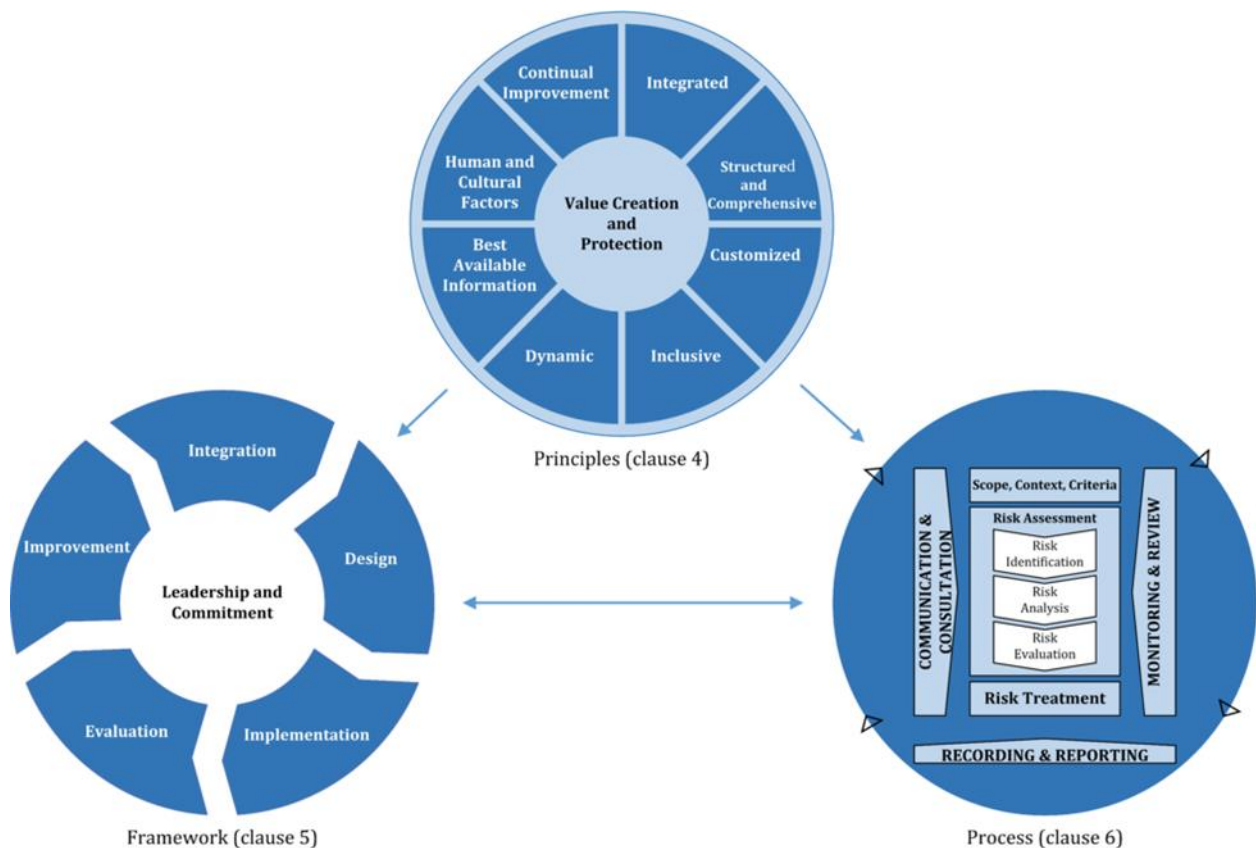


Figure 1: Relationship between risk management principles, framework and process
(Source: ISO 31000:2018)



Governance

Appropriate governance of risk management within the Shire provides:

- Transparency of decision-making.
- Clear identification of the roles and responsibilities of the risk management functions.
- An effective governance structure to support the risk framework.

Framework Review

The Risk Management Framework is to be reviewed for appropriateness and effectiveness at least every three years.

Operating Model

the Shire has adopted a **“Three Lines of Defence”** model for the management of risk. This model ensures roles, responsibilities and accountabilities for decision-making are structured to demonstrate effective governance and assurance. By operating within the approved Risk Appetite and Framework, our Council, Executive and other stakeholders will have assurance that risks are managed effectively to support delivery of the Shire’s Strategic and Operational Plans.

First Line of Defence

All operational areas of the Shire are considered **‘1st Line’**.

They are responsible for ensuring that risks within their scope of operations are identified, assessed, managed, monitored and reported. Ultimately, they bear ownership and responsibility for losses or opportunities from the realisation of risk. Associated responsibilities include:

- Establish and implement appropriate processes and controls for the management of risk in line with these procedures.
- Undertake adequate analysis to support the risk decision-making process.
- Retain primary accountability for the ongoing management of their risk and control environment.

Second Line of Defence

The Strategic Support & Projects Officer acts as the primary **‘2nd Line’**. This position owns and manages the framework for risk management. They draft and implement the governance procedures and provide the necessary tools and training to support the 1st Line process.

The Shire’s Executive Leadership Team supplement the 2nd Line of defence.

Maintaining oversight on the application of the Framework provides a transparent view and level of assurance to the 1st & 3rd Lines on the risk and control environment. Additional responsibilities include:

- Providing independent oversight of risk matters as required.
- Monitoring and reporting on emerging risks.
- Co-ordinating the Shire’s risk reporting for Council, CEO, Executive and the Audit Committee.
- Performing Control Assurance activities across the Shire’s key processes as required.



Third Line of Defence

Internal & External Audit are the ‘3rd Line’ of defence, providing independent assurance to Council, Audit Committee and Executive on the effectiveness of business operations and oversight frameworks (1st & 2nd Lines).

Internal Audit – Appointed by the CEO to report on the adequacy and effectiveness of internal control processes and procedures, the scope of which would be determined by the CEO with input from the Audit Committee.

External Audit –Appointed by Council on the recommendation of the Audit Committee to report independently to the CEO on the annual financial statements only.

Governance Structure

The following diagram depicts the current operating structure for risk management within the Shire.

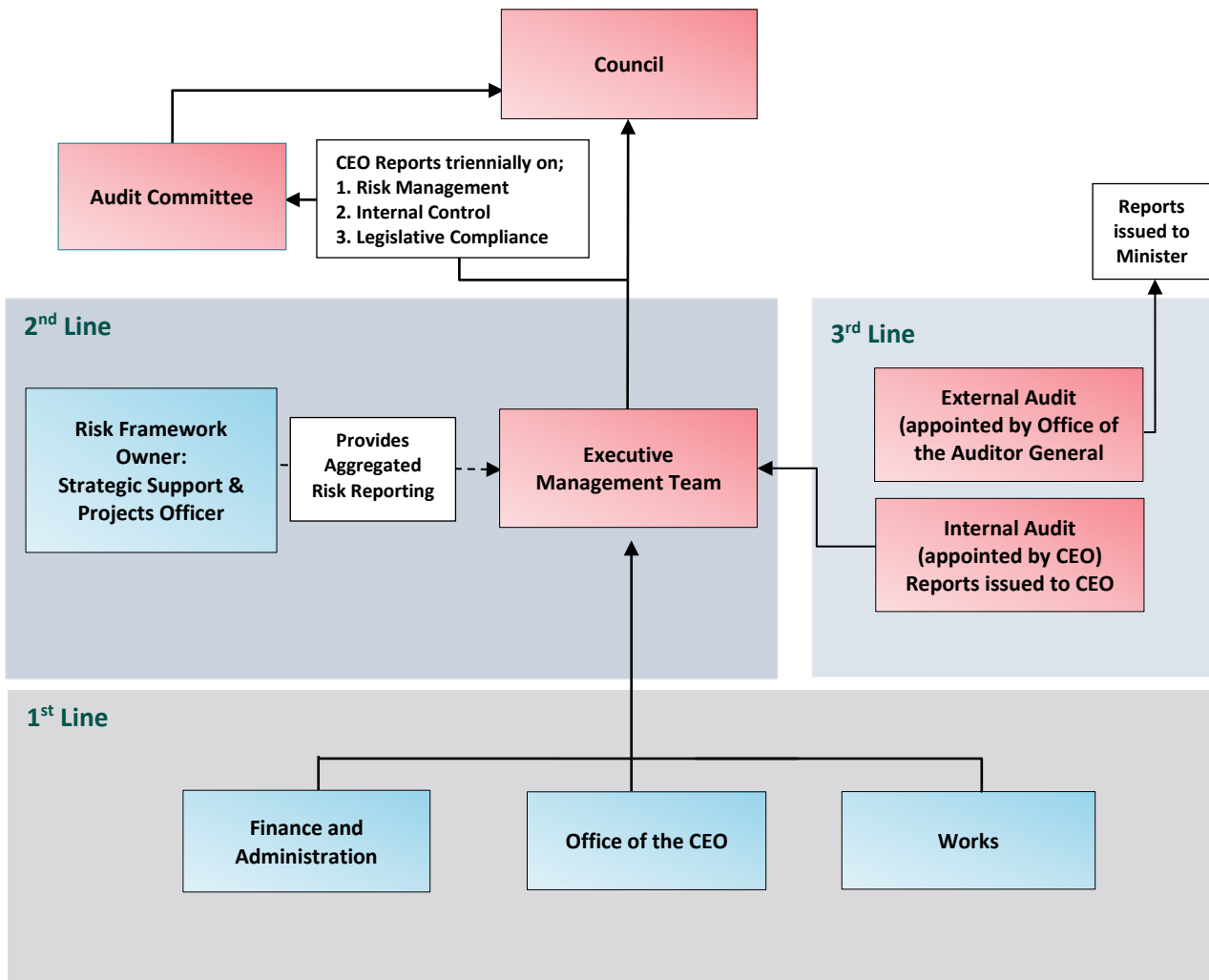


Figure 2: Three Lines of Defence Operating Model



Roles & Responsibilities

Council

- Review and approve the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria.
- Appoint external Auditors to report on financial statements annually.
- Establish and maintain an Audit Committee in terms of the Local Government Act.

Audit Committee

- Support Council to provide effective corporate governance.
- Oversight of all matters that relate to the conduct of Audits (Internal & External).
- Regular review of the appropriateness and effectiveness of the Framework.
- Independent, objective and autonomous in deliberations.

CEO / Executive Team

- Appoint Internal Auditors as required under Local Government (Audit) regulations
- Review the appropriateness and effectiveness of the Risk Management Framework.
- Drive consistent embedding of a risk management culture.
- Analyse and discuss emerging risks, issues, and trends.
- Document decisions and actions arising from risk-related matters.
- Liaise with Council in relation to risk acceptance requirements.
- Own and manage strategic & operational risk.

Strategic Support & Projects Officer

- Oversee and facilitate the Risk Management Framework.
- Support reporting requirements for risk-related matters.

Work Areas

- Drive risk management culture within work areas.
- Own, manage and report on specific risk issues as required.
- Assist in the risk & control management process as required.
- Highlight any emerging risks or issues accordingly.
- Incorporate risk management into management meetings, by discussing;
 - Any new or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Any outstanding issues and actions.



Document Structure (Framework)

The following diagram depicts the relationship between the risk management Policy, Appetite, Procedures and supporting documentation and reports.

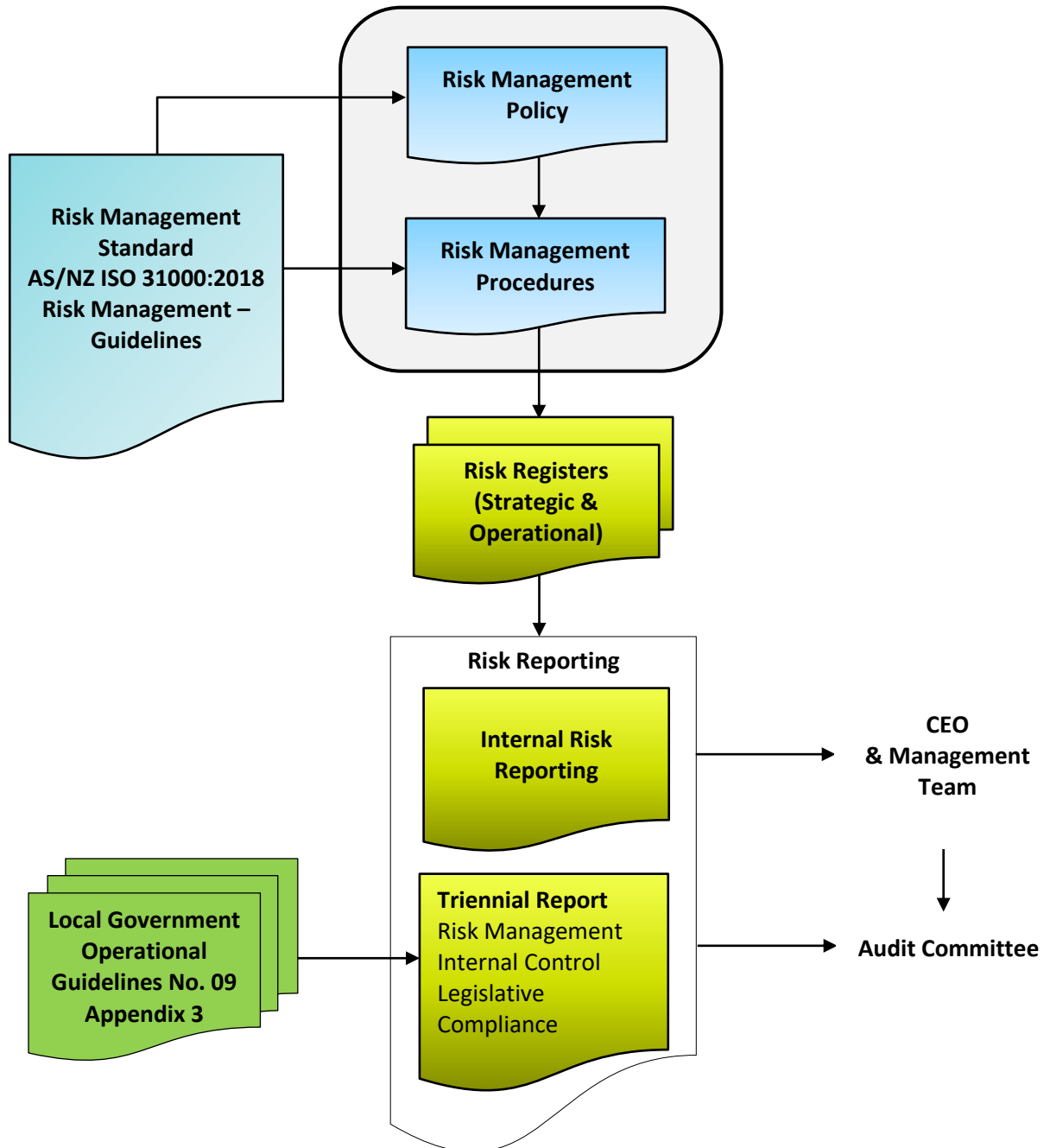


Figure 3: Document Structure

Risk Management Process

All areas of the Shire are required to assess and manage their risk on an ongoing basis.

In general, risks need to be:

- Representative of the Shire's material risk landscape.
- Reviewed regularly so that they remain current.
- Maintained in the standard format.

The risk management process is standardised across all areas of the Shire. The following diagram outlines that process, followed by broad descriptions of each step from A to H.

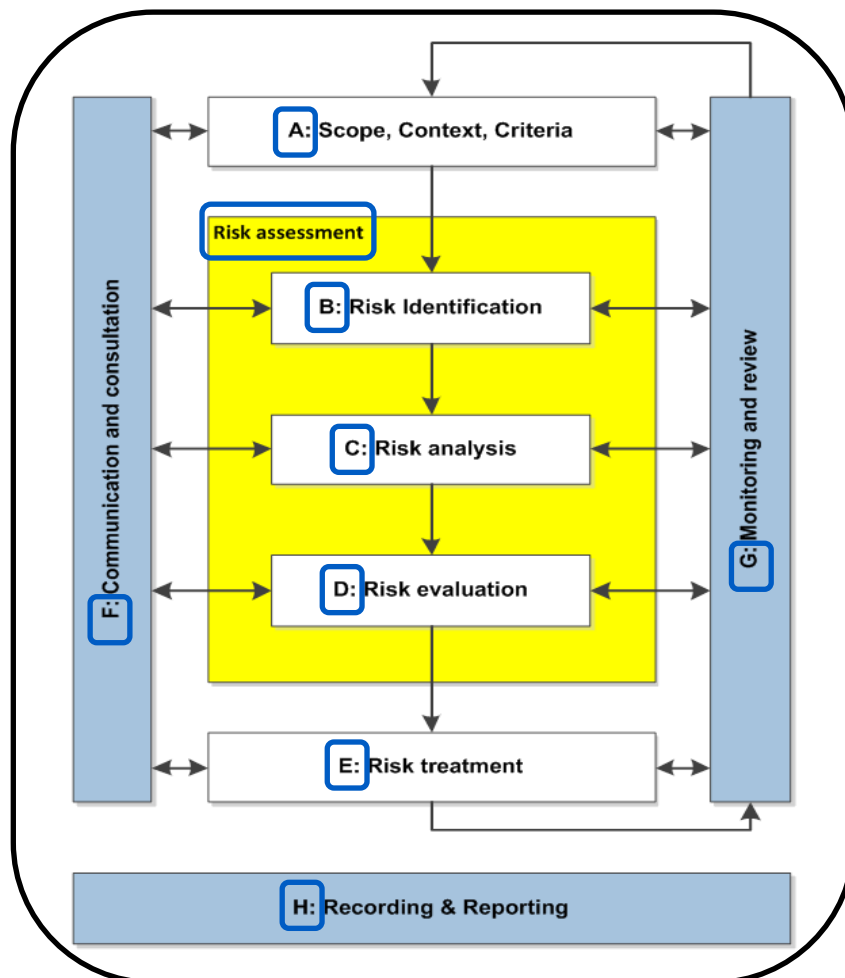


Figure 4: Risk Management Process – Source ISO 31000:2018



A: Scope, Context, Criteria

The first step in the risk management process is to understand the background within which risks are to be assessed, and what it is being assessed, whether that be an object, activity, project, division or the whole organisation. This forms two elements; 'Organisational Criteria' and 'Scope and Context':

Organisational Criteria

This includes what the organisation is trying to achieve and the Risk Assessment and Acceptance Criteria (Appendix B).

All risk assessments are to utilise these Risk Criteria to allow consistent and comparable risk information.

Scope and Context

In addition to understanding what is to be assessed, it is also important to understand the source of the risk (internal or external to the organisation) and who the key stakeholders are or areas of expertise that may need to be included in the risk assessment.

Since risk is defined as *the effect of uncertainty on objectives* (AS/NZS ISO 31000), the Shire has three levels of risk assessment Context:

1. Strategic Context

These risks are associated with **achieving the organisation's long-term objectives** and may include;

- Organisational Values and Vision
- Stakeholder Analysis / Environment Scan / SWOT Analysis
- Strategies / Objectives / Goals

The Executive Management Team own and manage these risks.

2. Operational Context

These risks are associated with **achieving the Shire's day-to-day business objectives**, activities, functions and services.

Prior to identifying operational risks, the operational area should identify its business objectives i.e., what it is aiming to achieve?

The Executive Management Team delegate responsibility for the management of these risks to the Senior Management Team, however, remain the owners of these risks.

3. Project Context

These risks are associated with **achieving the Shire's change initiatives**.

Project Risk has two main components:

- **Indirect** refers to the strategic or operational risks to the Shire that may arise **because** of the Project.
- **Direct** refers to the risks that threaten delivery of **actual project outcomes**.

These risks are generally managed by the Project Manager and owned by the Executive.

B: Risk Identification

Note that Risk identification is the first step of a three-part 'Risk Assessment', consisting of Risk Identification, Risk Analysis and Risk Evaluation. Note: Risk Assessment template can be found in the Appendixes of this document.

Once the 'Context' has been determined, the next step is to identify risks. This is the process of finding, recognising and describing risks.

Risks are described as the point along an event sequence where control is lost.

An event sequence is shown below:

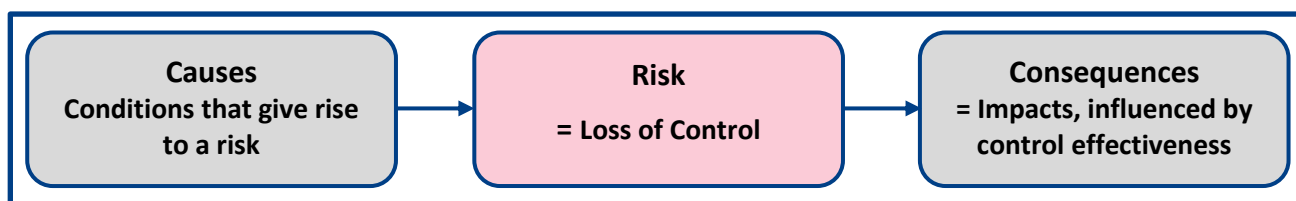


Figure 5: Risk Event Sequence

The objective of the 'Risk Identification' step is to identify potential risks that could stop the Shire from achieving its objectives. This step is also where opportunities for enhancement or gain across the organisation can be found.

In conjunction with relevant stakeholders and subject matter experts, ask the questions listed below and then capture the information for each risk under the headings '**Risk Description**', '**Causes**', '**Controls**' and '**Consequences**'.

These questions should be used only as a guide to identifying risks and additional analysis may be required. Ask:

- What can go wrong? / What are areas of uncertainty? (**a: Risk Description**)
- How could this risk occur? (**b: Potential Causes**)
- What are the current measurable activities that mitigate this risk from occurring? (**c: Controls**)
- What are the potential outcomes of the risk occurring? (**d: Consequences**)

Risks could also be identified through brainstorming, procedure development, audits, customer complaints or incidents.

- a) Risk Description** – describes what the risk is and specifically where control may be lost. They are not to be confused with the outcomes or consequences of a risk event.
- b) Potential Causes** – are the conditions that may present or the failures that may give rise to a point in time when control is lost.
- c) Controls** – are measures that modify risk. **Controls must meet the following three tests to be considered Controls:**
 1. It is a physical object, technological system or human action.
 2. It arrests or mitigates an unwanted event sequence.
 3. It is specifiable, measurable and auditable.

See below:

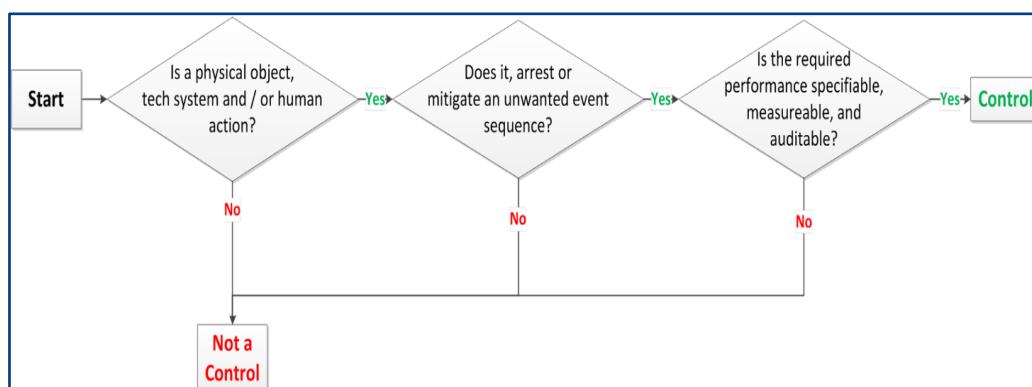


Figure 6: Test for Control Considerations

- d) **Consequences** – these need to be impacts to the Shire and could be health of staff, visitors or contractors; financial consequences; interruption to services; non-compliance, or damage to reputation, assets or the environment.

C: Risk Analysis

There are two steps to a Risk Analysis; determine the effectiveness of key controls; and calculate the residual risk rating.

Risk analysis gives the ability to prioritise and compare risks and drive risk-based decision making.

The main outcome of a risk analysis is the ranking of risk from 'Low' to 'Extreme'.

This is determined by considering the **likelihood** that a risk event will occur and the **consequences** of it occurring, taking into account any Controls that are in place, and how effective these Controls are.

Controls fit into three distinct types:

- **Preventative Controls** - are aimed at preventing the risk occurring in the first place.
- **Detective Controls** - are used to identify failures in preventative controls. They include: audits, stocktakes, and reviews.
- **Corrective (or Reducing) Controls** - are aimed at minimising the consequences that arise from the risk event.

Step 1 - Consider the Effectiveness of Key Controls

Design Effectiveness

Controls that have inadequate designs will never be effective, even if performed perfectly by the operator every time. Consider:

- **Complete** – The Control is not forgotten or completed multiple times.
- **Accurate** – The Control has no errors or missing components.
- **Timely** – The Control allows the process to be completed within service delivery standards.
- **Theft or Fraud** – The Control does not expose the organisation to theft or other fraudulent activities.



It is difficult to have a single Control that meets all of these requirements. It is therefore important to consider multiple Controls to ensure all of these components can be met.

Operating Effectiveness

The best-designed Controls will have no impact if they are not applied correctly by the operator.

Confirm operating effectiveness by:

- **Re-perform** – re-perform the same task, to ensure that the same outcome is achieved.
- **Inspect** – review the outcome of the task to confirm that the desired outcome was achieved.
- **Observe** – physically watch the task or process being performed.
- **Inquire** – determine understanding of the tasks and how they mitigate risk.

Overall Effectiveness

This is the value of the combined controls in mitigating the risk.

The measure for applying a value to the overall control is the same as for individual controls and can be found in **Appendix B under 'Existing Control Ratings'**.

Step 2 – Calculate the Residual Risk Rating

The Shire's Risk Assessment and Acceptance Criteria (Appendix B) is now applied to complete the analysis of the identified risks.

There are three components to this step:

1. Make a qualitative judgement of the worst scenario that is foreseeable if the risk were to eventuate with existing Controls in place. **(Consequence)**
2. Determine how likely it is that the worst scenario that is foreseeable will eventuate with existing Controls in place. **(Likelihood)**
3. Using the Shire's Risk Matrixes, multiply the measures of consequence and likelihood to determine the risk rating **(Consequence X Likelihood = Risk Rating)**.

For operational requirements such as Projects, Events, Work Health and Safety, or in rare instances in which the Shire's Risk Assessment and Acceptance Criteria are unclear in determining a level of risk, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's risk appetite, and approval for such use must first be obtained from the Strategic Support & Projects Officer.

D: Risk Evaluation

Risk evaluation takes the Risk Rating and applies it to the Shire's Risk Acceptance Criteria to determine whether the risk is within acceptable levels for the Shire.

This evaluation will determine whether the risk is Low; Moderate; High or Extreme.

It will also determine if any actions or treatments need to be implemented or the risk escalated due to urgency or level of risk.

End of Risk Assessment

See: Appendix A: Operational Risk Assessment Template.



E: Risk Treatment

Where Controls are inadequate or do not reduce a risk level sufficiently to fall within appetite, a treatment option must be implemented to further mitigate the risk.

- Regardless of the risk rating, **Controls rated 'Inadequate'** must have a Treatment Plan (action plan) to improve the Control effectiveness to at least 'Adequate'.
- If the **Risk Rating is High or Extreme**, a Treatment Plan must be implemented to either reduce the consequence of the risk materialising or reduce the likelihood of occurrence.

Where this is not possible, a Treatment Plan must be implemented to improve the control effectiveness to 'Effective' and approval to accept the risk obtained as per Risk Acceptance Criteria.

There are four broad Treatment options available:

1. **Avoid:** avoid the event that would lead to the risk.
2. **Mitigate:** implement new Controls or re-design existing Controls to reduce the likelihood or consequence of the risk.
3. **Share:** with another party, generally through contracting or insurance.
4. **Accept:** as per the Shire's Risk Acceptance Criteria (Note: *'risks that remain outside of appetite'* below).

Risk Acceptance

Risk Acceptance is a decision to accept (within authority levels), risks that fall within the Shire's risk appetite.

For those risks that remain **outside of appetite**, the following process must be followed;

The 'Risk Acceptance' must be in writing, signed by the relevant Manager, copied to the CEO, and include:

- A description of the risk and the reasons for holding a risk outside of appetite.
- An assessment of the risk (consequence, materiality, likelihood, assumptions, etc).
- Details of any mitigating action plans or treatment options in place.
- An estimate of the expected remediation date.

A lack of budget or funding for a material risk outside of appetite is **not** sufficient justification for acceptance of a risk.

F: Communication & Consultation

Effective communication and consultation are essential to ensure that those responsible for managing accepted risk, and those with a vested interest, understand the basis on which decisions were made and why particular Treatment options were selected.

Communicating and consulting with relevant stakeholders assists in the reduction of components of uncertainty and ensures decisions are based on the best available knowledge.

G: Monitoring & Review

It is essential to monitor and review the management of risks, as changing circumstances may result in some risks increasing or decreasing in significance.

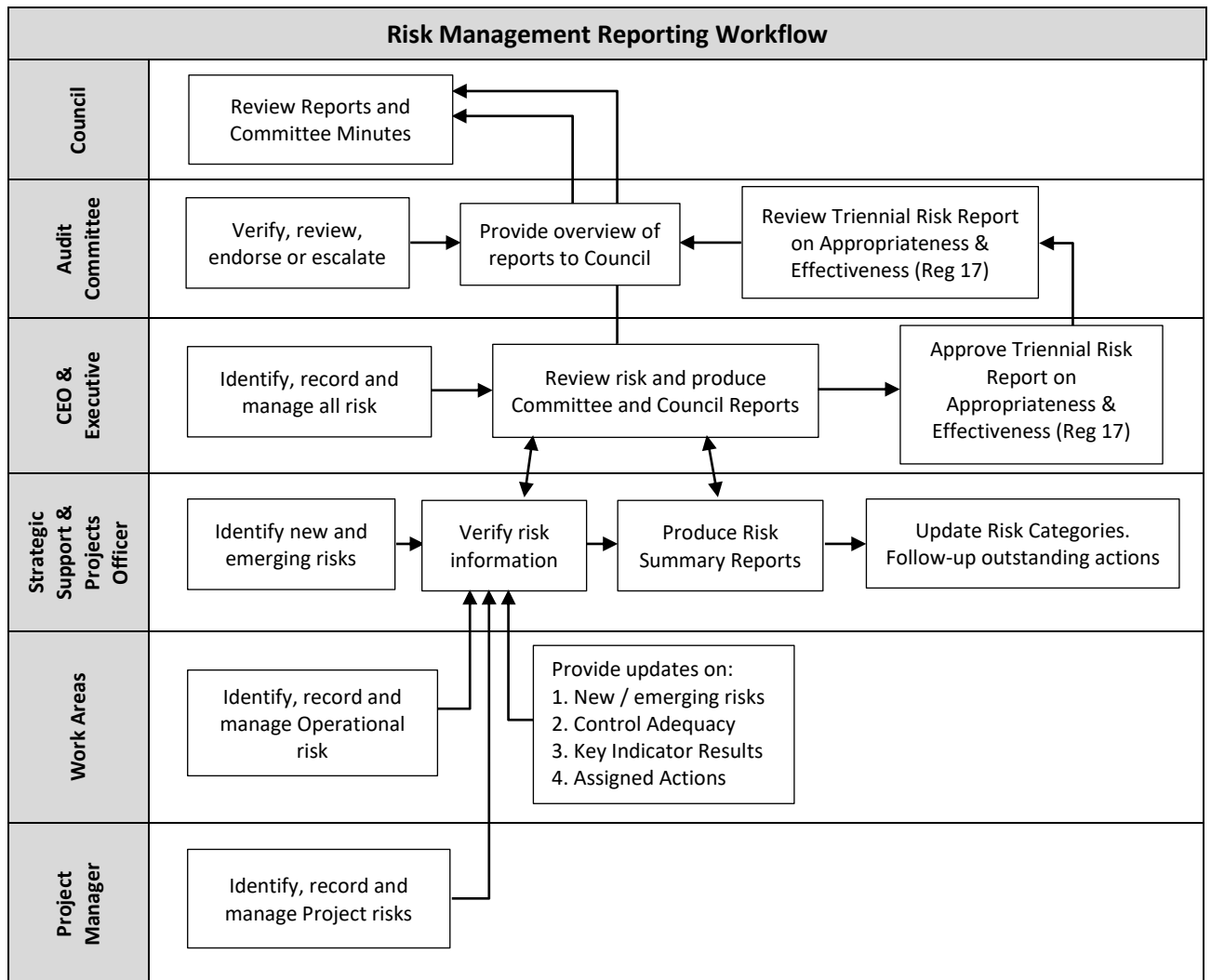


Regular review of the effectiveness and efficiency of Controls and the appropriateness of Treatment options will determine if the organisation’s resources are being put to the best possible use.

During the reporting process, management are required to review any risks and Controls in their area and follow up on any outstanding treatments to mitigate those risks.

H: Recording & Reporting

The following diagram provides a high-level view of the ongoing reporting process for risk management.



Appendix A: Operational Risk Assessment Template

Name and title of person completing assessment:	Date:
Describe what is being assessed and the reason for this risk assessment:	
Are there any stakeholders or other areas of expertise that may need to be included in this risk assessment?	
Following page, Column B: Describe the Objective/s of the item being assessed. Risk is the effect of uncertainty on objectives , so this is our starting point. Strategic = achieving the Shire's long-term objectives, Operational = achieving the Shire's day-to-day business objectives.	
Column C: Identify and describe potential risks that could stop the item being assessed from achieving its objectives. Describe - What can go wrong? / What are areas of uncertainty?	
Column F: Examples of Controls: Preventative Controls - aimed at preventing the risk occurring in the first place, such as compliance with WH&S, training, inductions, etc. Detective Controls - are used to identify failures, such as audits, stocktakes and reviews. Corrective (or Reducing) Controls - aimed at minimising the consequences / impact, such as bollards and insurance.	
Column G: Who is responsible for ensuring the Controls listed in Column F are operating as intended?	
Column H: What measurement could be used to rate whether each Control is operating as it should? Examples are Audits, % of budget spent, number of insurance claims, reduced number of complaints, etc.	
Columns I, J, K, L, M, N: Apply the Shire's Risk Assessment Criteria (Appendix B). Column J: Categories are Compliance, Environment, Financial, Health/People, Property, Reputational, Service Interruption and Projects. Note: Controls rated 'Inadequate' must have a Treatment Plan / New Controls to improve Control effectiveness. Note: If the Risk Rating is High or Extreme, a Treatment Plan / New Controls must be implemented to either reduce the consequence of the risk materialising or reduce the likelihood of occurrence.	
Column O: Treatments / Proposed New Controls (Are there any additional or better processes, procedures or systems available?)	
Name and title of person approving assessment:	

For more information or assistance, please contact the Strategic Support & Projects Officer or your Line Manager.



Complete columns for all identified Risks

Reference	A: Risk Owner	B: Objective	C: Risk Description	D: Causes (What could cause this identified risk to occur?)	E: Resulting in (Consequences)	F: Controls (Measurable processes, procedures or systems that mitigate this risk from occurring)	G: Control Owner/s
1						1 2 3	1 2 3
2						1 2 3	1 2 3
3	Use an additional page if more space is required	Or use Excel spreadsheet				1 2 3	1 2 3

Reference	H: Measurements used to rate Control Effectiveness	I: Effectiveness of Controls Effective, Adequate or Inadequate	J: Consequence Category	K: Likelihood rating 1-5	L: Consequence rating 1-5	M: Risk Rating	N: Risk acceptable?	O: Treatments / Proposed New Controls (Are there any additional or better processes, procedures or systems available?)	P: Notes
1	1 2 3	1 2 3							
2	1 2 3	1 2 3							
3	1 2 3	1 2 3							

Please forward this completed assessment including the spreadsheet to your Line Manager for verification by the Strategic Support & Projects Officer.

Appendix B: Risk Assessment and Acceptance Criteria

Shire of Broomehill-Tambellup Measures of Consequence								
Rating (Level)	Compliance	Environment	Financial	Health / People	Property	Reputational	Service Interruption	Projects
Insignificant (1)	No noticeable regulatory or statutory impact	Contained, reversible impact managed by on-site response	Less than \$20,000	Near miss. Minor first aid injuries	Inconsequential damage.	Unsubstantiated, low impact, low profile or 'no news' item	No material service interruption <3 hours	<5% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Minor (2)	Some temporary non-compliances	Contained, reversible impact managed by internal response	\$20,000 - \$50,000	Medical -type injuries	Localised damage rectified by routine internal procedures	Un/Substantiated, low impact, low news item	Short-term temporary interruption – backlog cleared <1 day	5-10% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Moderate (3)	Short term non-compliance but with significant regulatory requirements imposed	Contained, reversible impact managed by internal & external agencies	\$50,001 to \$500,000	Lost-time physical or mental injury <30 days / Multiple staff morale problems	Localised damage requiring internal & external resources to rectify	Un/Substantiated, public embarrassment, moderate impact, moderate news profile	Medium-term temporary interruption – backlog cleared by additional resources <1 week	10-25% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Major (4)	Non-compliance results in termination of services or imposed penalties	Uncontained, reversible impact managed by a coordinated response from external agencies	\$500 000 to \$1,000,000	Lost-time physical or mental injury >30 days / Widespread staff morale problems	Significant and/or widespread damage requiring internal & external resources to rectify	Substantiated, public embarrassment, high impact, high news profile, third party actions	Prolonged interruption of services – additional resources required; performance affected <1 month	25-50% deviation in project outputs (Time, Cost, Scope and Quality) or funding
Catastrophic (5)	Non-compliance results in litigation, criminal charges, significant damages and/or penalties	Uncontained, irreversible impact	>\$1,000,000	Fatality, permanent disability. Shire no longer an employer of choice. Loss of key staff.	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Indeterminate prolonged interruption of services – non-performance >1 month	More than 50% deviation in project outputs (Time, Cost, Scope and Quality) or funding

Shire of Broomehill-Tambellup Measures of Likelihood				
Level	Rating	Description	In the past	Control Effectiveness
1	Rare	The event may only occur in exceptional circumstances (<5% chance)	Less than once in 10 years	Controls are very strong and operating as intended. There is no scope for improvement
2	Unlikely	The event could occur at some time (<10% chance)	Once in 10 years	Controls are strong and operating as intended
3	Possible	The event should occur at some time (20% chance)	Once in 3 years	Controls are operating as intended, but there is scope for improvement
4	Likely	The event will probably occur in most circumstances (>50% chance)	Once per year	Controls are operating; however, inadequacies exist
5	Almost Certain	The event is expected to occur in most circumstances (>90% chance)	More than once per year	Controls are weak, do not exist, or are not being complied with

Consequence X Likelihood = Risk Rating

Shire of Broomehill-Tambellup Risk Rating						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)

Shire of Broomehill-Tambellup Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
Low	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Officer / Team Leader
Moderate	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Manager / Supervisor
High	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	CEO
Extreme	Unacceptable	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous documented monitoring	CEO & Council

Shire of Broomehill-Tambellup Existing Control Ratings		
Rating	Foreseeable	Description
Effective	There is no scope for improvement with all available resources.	Controls are operating as intended and aligned with policies and procedures. Controls are documented, up to date, understood by users, not forgotten or components missed, does not expose the organisation to theft or fraud and is delivered consistently within statutory or service delivery standards. Controls are subject to ongoing monitoring. Controls are reviewed and tested regularly.
Adequate	There is some scope for improvement.	Controls are generally operating as intended; however, inadequacies exist. Limited monitoring of controls. Controls are reviewed and tested, but not regularly.
Inadequate	There is a need for improvement or action.	Controls are not operating as intended. Controls do not exist, or are not being complied with. Controls have not been reviewed or tested for some time.

Shire of Broomehill-Tambellup Risk Dashboard Report November 2022

13.6.3 Risk Dashboard

<u>Asset Management Practices</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Document a routine inspection and maintenance schedule for hard Infrastructure	Dec-23		MW
Document a routine inspection and maintenance schedule for buildings	Apr-23		BMC
Document a routine inspection and maintenance schedule for parks, reserves &	Jun-23		TL PARKS
Update Strategic Resource Plan	Jun-23		MFA
Develop a Portable and Attractive Assets register	Jun-23		MFA

<u>External Theft & Fraud</u>		Risk	Control
Current Actions	Due Date	Moderate	Inadequate
		Responsibility	
Develop register of fixed, minor and attractive assets	Jun-23		MFA
Review IT security access protocols, profile management & infrastructure security	Mar-23		MFA

<u>Business and Community Disruption</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Stock an emergency grab-bag for use in emergencies	Jan-23		SSPO
Have a duplicate set of keys made for offsite storage	Dec-23		SSPO
Review I.T. Disaster Recovery Plan	Jun-23		MFA

<u>Facilities-Venues</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	

<u>Compliance Risk</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Develop a Compliance Calendar	Jun-23		EXA
Undertake Financial management review	Apr-23		MFA
Three year Legislative review of compliance (Req17) Undertake	Mar-23		EXA

<u>IT, Communication Systems and Infrastructure</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Implement 2-factor authentication IT security access	Mar-23		MFA
Develop I.T. usage procedures handbook	Mar-23		MFA
Conduct I.T. usage procedures training	Apr-23		MFA

<u>Document Management Processes</u>		Risk	Control
Current Actions	Due Date	Low	Inadequate
		Responsibility	
Implement Electronic records management system (Synergy)	Jun-23		EXA
Refresh staff Document Management awareness training and education	Mar-23		MFA
Share Document Disaster Management Plan with users	Mar-23		MFA

<u>Misconduct</u>		Risk	Control
Current Actions	Due Date	Low	Adequate
		Responsibility	
Implement procedure for Working with Children checks and update position	Mar-23		SSPO
Implement procedure for Police clearance checks	Mar-23		SSPO
Implement formal Disciplinary Procedures	Jun-23		CEO
Implement formal whistleblowing procedures	Jun-23		CEO

<u>Human Resources</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Review Probation checklist	Mar-23		SSPO
Update Workforce Plan	Jun-24		CEO
Formalise Exit interview process, including when an interview is not required	Jun-23		SSPO
Formalise Exit process	Jun-23		SSPO

<u>Project / Change Management</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Develop project management framework. Include formal risk assessment process prior to	Sep-23		CEO
Implement project management training for staff	Jun-23		CEO

<u>Engagement</u>		Risk	Control
Current Actions	Due Date	Low	Adequate
		Responsibility	

<u>Supplier and Contract Management</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Formalise contract renewal reminder spreadsheet. Include contractor insurance checks & review of contract arrangements	Mar-23		WORKS ADMIN
Formalise contract variations process	Mar-23		CEO

<u>Environment</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Develop Waste Management Plan	Dec-23		MW
Develop weed control program	Apr-23		MW
Implement mosquito control program	Jun-23		MW

<u>Work Health and Safety Practices</u>		Risk	Control
Current Actions	Due Date	Moderate	Adequate
		Responsibility	
Confirm internal Emergency Management Framework is up-to-date (Emergency Planning Committee, drills, trained Wardens and First Aiders and Plan for each building)	Jun-23		CEO
Confirm Safety Data Sheets are up-to-date	Completed		WORKS ADMIN
Engage a new Employee Assistance Program	Jun-23		SSPO

<u>Errors, Omissions, Delays</u>		Risk	Control
Current Actions	Due Date	Low	Adequate
		Responsibility	

To add additional Actions cells, insert a new line, click in the last of the existing cells above and drag down. This will bring the formulas into the new cells.